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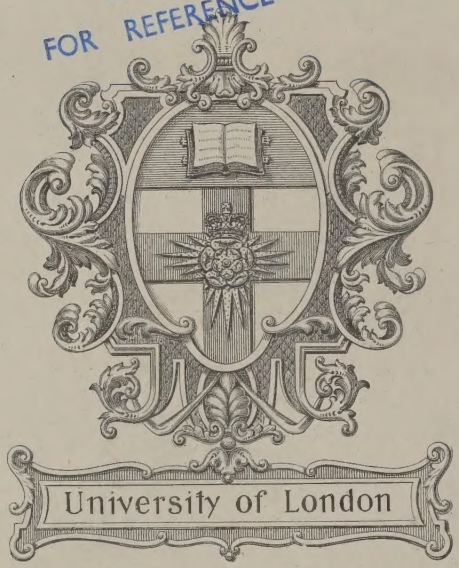

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REPORTS

FROM

COMMISSIONERS:

EIGHTEEN VOLUMES.

—(10.)—

EXCISE.

Session

31 *January*——17 *July* 1837.

VOL. XXX.

1837.

REPORTS FROM COMMISSIONERS:

1837.

EIGHTEEN VOLUMES:—CONTENTS OF THE

TENTH VOLUME.

N. B.—*THE* Figures *at the* end of the line, *refer to the* MS. Paging *of the Volumes arranged for The House of Commons.*

EXCISE:

NINETEENTH REPORT of Commissioners of Inquiry into the Excise Establishment, and into the Management and Collection of the Excise Revenue throughout the United Kingdom—[Excise Licenses]; with an Appendix - - - - - - - p. 1

DIGEST and INDEX of the Reports of the Commissioners of Inquiry into the Excise Establishment, &c. - - - - - - 139

REPORT of a Committee of the Board of Excise upon the several Observations and Recommendations of the Commissioners of Excise Inquiry comprised in their 20th Report; with an Appendix, containing the several Documents and Accounts referred to - 397

EXCISE:

THE REPORT - - - - - - - - - - - p. 1

APPENDIX - - - - - - - - - - 57

DIGEST OF THE REPORTS - - - - - - - 139

INDEX - - - - - - - - - - - 371

REPORT of a COMMITTEE of the BOARD of EXCISE - - 397

APPENDIX - - - - - - - - - - 575

NINETEENTH REPORT

OF THE

COMMISSIONERS OF INQUIRY

INTO THE

EXCISE ESTABLISHMENT,

AND INTO THE

MANAGEMENT AND COLLECTION

OF

THE EXCISE REVENUE

THROUGHOUT THE

UNITED KINGDOM.

EXCISE LICENCES.

Presented by His Majesty's Command.

LONDON:
PRINTED BY W. CLOWES AND SONS, 14, CHARING CROSS,
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1836.

CONTENTS.

	Page
Introduction	3, 4
Excise Licences first imposed by Mr. Pitt, in 1784, by the Act 24 Geo. 3, c. 41	4
Acts relating to Excise Licences consolidated by the 6 Geo. 4, c. 81	4
Rates of Excise Licences under 6 Geo. 4, c. 81	5, 6, 7
Alterations since that period by the Acts 1 Will. 4, c. 64, 4 & 5 Will. 4, c. 75 and 85, and 5 & 6 Will. 4, c. 39	8, 9
Returns of Excise Licences in Great Britain and Ireland in 1833, 1834, and 1835	10, 11, 12
Regulations of the Excise for the Collection of the Licence Duties	13, 14
Observations on the Policy of extending the rateable System of Licences	15, 16
Auctioneers, one general Annual Licence, at the rate of £10, recommended	16, 17
Brewers, present Rates considered, and new Scale of Licences recommended	17, 18
Tea, present Rate of Licence considered, and a graduated Scale of Licences recommended	19 to 22
Glass, ditto ditto	22
Malt, present Rates considered, and a new Scale recommended	23
Paper, present Rate considered, and a graduated Scale of Licences recommended	24
Soap, ditto ditto	25, 26
Distillers, ditto ditto	26 to 28
Rectifiers, ditto ditto	28, 29
Spirit-dealers not being Retailers, Abolition of the Restriction for the Sale of less quantities than Two Gallons recommended	29, 30
Makers of Stills in Scotland and Ireland	30
Licences for Persons using Stills in Scotland and Ireland, not being Distillers or Rectifiers	30
Retailers of Spirits, General Observations on the Regulations under which their Licences are granted by the Magistrates in the several parts of the United Kingdom	31 to 36
Spirit-retailers' Licences considered, and Scale of Licences according to extent of Sale recommended	37 to 43
Spirit-grocers, Ireland, System of Sale of Spirits by them considered	43 to 45
Spirit Licences, Scotland, considered, and the Annual Renewal of Certificates of Character recommended to be dispensed with	46, 47, 48
Suggestion for making the Excise term of Licensing correspond with the Scotch term of Entry of Houses	47, 48
Sweets, Licence for the Manufacturers of, recommended to be revived	49
Ditto Retailers ditto increased	49
Tobacco-manufacturers, new Scale of Licences recommended	49, 50
Tobacco-dealers, ditto	50, 51
Vinegar-makers' Licences recommended to be kept up, even if the Duty should be abolished	51
Wine-dealers' Licences considered	51, 52
Brickmakers, their present Exemption from taking out Excise Licences adverted to	52
Conclusion	52 to 54

TO THE RIGHT HONOURABLE THE LORDS COMMISSIONERS OF HIS MAJESTY'S TREASURY.

The NINETEENTH REPORT of the Commissioners appointed by His Majesty to inquire into the Establishment of the Department of Excise, and into the Management and Collection of the Excise Revenue in all its branches, throughout the United Kingdom.

EXCISE LICENCES.

MY LORDS,

THE statutes which render it necessary that a licence from some public authority should be obtained, in order to exercise certain branches of trade or manufacture, which, but for such restrictions, might lawfully be carried on by all who are disposed to embark in them, manifestly operate as an infringement upon private rights, and an interference with national industry, in justification of which some sufficient grounds of public utility ought to be adduced. The grounds of such justification are offered when it is alleged that the imposition of such licence is made subservient to some important object of police or municipal regulation, or that it is required as a means of raising, or of better securing, some branch of the public revenue. It is to that class of licences which are avowedly imposed upon several branches of trade for purposes of the latter description, that the observations contained in the ensuing Report will chiefly be directed.

In speaking, however, of Excise licences as being imposed for purposes of revenue, it should be borne in mind that they are so imposed, rather with the view of being made subsidiary to the collection of other branches of duty (being those which are charged on the business or manufacture to which they relate) than as direct taxes in themselves; and therefore, any general remarks which may be offered on the subject of Excise licences, must be taken as applying also to the Excise duties with which they are connected. It will accordingly be found that many of the observations which appear to be called for on the subject of these licences, have been anticipated in our former Reports on the several heads of Excise duty, to which the licence forms a subsidiary and an additional tax. In this Report we shall treat of licences in both of their above-mentioned characters; and we may in the first place observe that, whether taken in the light of a primary or of a subsidiary tax, the licence duty must, in our opinion, be considered as amongst the least objectionable of the heads of Excise taxation. The strongest objection to which it is liable is probably that to which we have already alluded, namely, the necessity imposed upon any lawful trade of obtaining a licence from public authority for its exercise: the force of this objection will, however, be materially diminished, when it is considered that the term licence is not to be taken so much in the nature of a *permission* from the Excise to carry on the business in question, as a formal entry or recognition of the trader, and a designation of the premises in which the trade or manufacture, subject to Excise duty, is to be established. So long as duties on the product of manufactures

shall continue, it appears to be essential that some such entry and registry of the trader should take place, as well for the better collection of those duties, as for the protection of the trader himself against unauthorized and irregular competitors.

We may add that the licence duty has also the recommendation of being free from those evils, to which we have had such frequent occasion to allude, in regard to the other Excise duties, arising from the official interference with the private details or management of the business or manufacture to which they relate; and we accordingly find that the licence duty when not excessive in amount, and when it is charged upon a principle which is considered as fair and intelligible, is paid with less dissatisfaction than any other demands of the Excise. The principal complaints which we have heard on this subject, and to which we shall hereafter refer, relate either to the forms with which the obtaining a licence is required to be accompanied, or to the division of trades, for the purposes of the rate of licence, into classes.

The origin of the general imposition of a duty on Excise licences may be traced to the same period to which, in our preceding Report, we have referred for the introduction of the duty on bricks—namely, the Budget for 1784 on the close of the American war. The nature of the intended tax was described by Mr. Pitt, on its introduction, as follows:—'The next tax he should propose was a duty to be 'paid on licences to be granted to traders dealing in Exciseable commodities. 'This was a plan that had been recommended by the Commissioners of the Board 'of Excise, and even desired by many respectable and capital dealers in that sort 'of goods, the venders of which were to be the object of it. The produce of it 'he estimated at 80,000*l.* It was a matter of some difficulty to fix the precise 'price of the several licences. The distiller's, he thought, might be about 50*l.*, on 'account of some advantages which he specified as peculiar to that line of business. 'Brewers, distillers of vinegar, and printers of calico might be rated at 10*l.*; and 'a great many other intermediate dealers in the same description of goods accord-'ing to the extent and profit of their respective mode of business.'—(Hansard's 'Parliamentary Debates, vol. 24, p. 1029.)

24 Geo. 3, c. 41. In pursuance of this announcement, by the Act of 24 Geo. 3, c. 41, entitled 'An Act for laying certain duties upon licences, to be taken out by the makers of 'and dealers in Exciseable commodities herein mentioned,' the several duties therein specified were imposed upon the licences to be taken out previously to carrying on the various trades enumerated in the Act, and amongst these duties, those made payable by the brewer of strong beer and the maker of malt are made variable in proportion to the quantities of the article annually produced for sale, whilst in the other trades they are at fixed annual amounts. By the same Act, penalties of various amounts are directed to be levied on persons carrying on any of the trades enumerated, without taking out and annually renewing their respective licences as thereby required.

Subsequently to the statute last referred to, numerous Acts of Parliament have been passed, extending the number of Excise licences, increasing the amount of duty, and regulating the collection; all of which Acts were consolidated and brought into one statute by an Act of the 6th Geo. 4, c. 81, entitled 'An 'Act to repeal several duties on Excise licences in Great Britain and Ireland, 'and to impose other duties in lieu thereof, and to amend the laws for granting 'Excise licences.' By this statute it is enacted that 'all and singular the 'respective duties and sums of money granted or payable for or upon any Excise 'licence in England, Scotland, or Ireland, or for or upon the granting thereof by 'any Act or Acts of Parliament in force, at and immediately before the 25th day

6 Geo. 4, c. 81.

'of July, 1825, shall cease and determine.' And that, in lieu of the duties so repealed, 'there shall be raised, levied, collected, and paid unto His Majesty, his 'heirs and successors, in and throughout the United Kingdom of Great Britain 'and Ireland, the several duties of Excise, or rates and sums of money, therein-'after following; that is to say,

For and upon every Excise licence to be taken out by any maker, manufacturer, trader, dealer, retailer, or person hereinafter mentioned, within Great Britain and Ireland, to be paid by such maker, manufacturer, trader, dealer, retailer, and person respectively, the respective annual sum or duty of Excise, in British currency, hereinafter mentioned: that is to say,

	£.	s.	d.
Auctions.—For and upon every Excise licence to be taken out by every person exercising or carrying on the trade or business of an auctioneer, or selling any goods or chattels, lands, tenements, or hereditaments, by auction	5	0	0
Beer.—Every brewer of table-beer only for sale, if the quantity of beer brewed by such brewer within the year ending the 10th day of October, previous to taking out such licence, shall not exceed 20 barrels	0	10	0
If the same shall exceed 20 barrels, and shall not exceed 50 barrels	1	0	0
If the same shall exceed 50, and shall not exceed 100 barrels	1	10	0
Or if the same shall exceed 100 barrels	2	0	0
Every brewer of beer (other than table-beer only) for sale, if the quantity of beer brewed by such brewer within the year ending the 10th day of October, previous to taking out such licence, shall not exceed 20 barrels	0	10	0
If the same shall exceed 20, and shall not exceed 50 barrels	1	0	0
If the same shall exceed 50, and shall not exceed 100 barrels	1	10	0
If the same shall exceed 100, and shall not exceed 1,000 barrels	2	0	0
If the same shall exceed 1,000, and shall not exceed 2,000 barrels.	3	0	0
If the same shall exceed 2,000, and shall not exceed 5,000 barrels.	7	10	0
If the same shall exceed 5,000, and shall not exceed 7,500 barrels.	11	5	0
If the same shall exceed 7,500, and shall not exceed 10,000 barrels	15	0	0
If the same shall exceed 10,000, and shall not exceed 20,000 barrels	30	0	0
If the same shall exceed 20,000, and shall not exceed 30,000 barrels	45	0	0
If the same shall exceed 30,000, and shall not exceed 40,000 barrels	60	0	0
Or if the same shall exceed 40,000 barrels	75	0	0
Every person who shall first become a brewer of beer for sale, on taking out such licence as aforesaid for that purpose, shall pay the sum of 10*s.*, and within ten days after the 10th day of October next after taking out such licence, pay such further additional sum as, with the said sum of 10*s.*, shall amount to the duty hereinbefore mentioned, according to the number of barrels of beer brewed within the preceding year, or period for which such licence was granted	0	10	0
Every brewer of beer for sale, who shall retail such beer to be consumed elsewhere than on his, her, or their premises	5	5	0
Every person, not being a brewer of beer, who shall sell strong beer only in casks, containing not less than 4½ gallons imperial standard gallon measure, or in not less than two dozen reputed quart bottles at one time, to be drunk or consumed elsewhere than on his, her, or their premises	3	3	0
Every person who shall be duly authorized by Justices of the Peace to keep a common inn, alehouse, or victualling-house, and who shall sell beer, cider, or perry by retail, to be drunk or consumed in his, her, or their house or premises, if the dwelling-house in which such person shall reside or retail beer, cider, or perry, as aforesaid, at the time of taking out such licence, shall not, together with the offices, courts, yards, and gardens therewith occupied, be rated under the authority of any Act or Acts of Parliament for granting duties on inhabited houses at a rent of 20*l.* per annum or upwards, or shall not be rented or valued at such rent or annual value, or upwards	1	1	0
And if rated, rented, or valued as aforesaid, at 20*l.* per annum, or upwards	3	3	0
Candles.—Every maker of wax candles, or spermaceti candles, for sale.	5	0	0

	£.	s.	d.
Candles—continued.			
Every chandler or maker of candles for sale, other than wax or spermaceti candles	2	0	0
Coffee.—Every person trading in or selling coffee, tea, cocoa-nuts, chocolate, or pepper	0	11	0
Glass.—Every glass-maker, for each and every glass-house	20	0	0
Hides.—Every tanner	5	0	0
Every tawer	2	0	0
Every dresser of hides or skins in oil	4	0	0
Every currier	4	0	0
Every maker of vellum or parchment	2	0	0
Malt.—Every maltster or maker of malt, if the quantity of malt made by such maltster or maker of malt within the year ending the 5th day of July in each year shall not exceed 50 quarters	0	7	6
If the same shall exceed 50, and shall not exceed 100 quarters	0	15	0
If the same shall exceed 100, and shall not exceed 150 quarters	1	2	6
If the same shall exceed 150, and shall not exceed 200 quarters	1	10	0
If the same shall exceed 200, and shall not exceed 250 quarters	1	17	6
If the same shall exceed 250, and shall not exceed 300 quarters	2	5	0
If the same shall exceed 300, and shall not exceed 350 quarters	2	12	6
If the same shall exceed 350, and shall not exceed 400 quarters	3	0	0
If the same shall exceed 400, and shall not exceed 450 quarters	3	7	6
If the same shall exceed 450, and shall not exceed 500 quarters	3	15	0
If the same shall exceed 500, and shall not exceed 550 quarters	4	2	6
And if the same shall exceed 550 quarters	4	10	0
Every person who shall first become a maltster or maker of malt, on taking out such licence as aforesaid for that purpose, shall pay the sum of 7*s.* 6*d.*, and, within ten days after the 5th day of July next after taking out such licence, pay such further additional sum as, with the said sum of 7*s.* 6*d.*, shall amount to the duty hereinbefore mentioned, according to the quantity of malt made within the preceding year or period for which such licence was granted	0	7	6
Paper.—Every maker of paper, pasteboard, or scaleboard	4	0	0
Every printer, painter, or stainer of paper	4	0	0
Printed Goods.—Every calico-printer, and every printer, painter, or stainer of linens, cottons, stuffs, or silks	20	0	0
Soap.—Every maker of soap for sale	4	0	0
Spirits.—Every distiller or maker of low wines or spirits	10	0	0
Every rectifier or compounder of spirits	10	0	0
Every dealer in spirits, not being a retailer thereof	10	0	0
Every maker of stills in Scotland or Ireland	0	10	0
Every person in Scotland or Ireland, not being a distiller, rectifier, or compounder of spirits, who shall keep or use any still for the carrying on the trade of a chemist, or any other trade or business requiring the use of any still or stills	0	10	0
Every retailer of spirits (except retailers of spirits in Ireland after mentioned) if the dwelling-house in which such retailer shall reside or retail such spirits at the time of taking out such licence, shall not, together with the offices, courts, yards, and gardens therewith occupied, be rated, under the authority of any Act or Acts of Parliament for granting duties on inhabited houses, at a rent of 10*l.* per annum or upwards, or shall not be rented or valued at such rent or annual value, or upwards	2	2	0
If the same shall be rated, rented, or valued as aforesaid, at 10*l.* per annum or upwards, and under 20*l.*	4	4	0
If at 20*l.* and under 25*l.*	6	6	0
If at 25*l.* and under 30*l.*	7	7	0
If at 30*l.* and under 40*l.*	8	8	0
If at 40*l.* and under 50*l.*	9	9	0
If at 50*l.* per annum, or upwards	10	10	0
Every retailer of spirits in Ireland, being duly licensed to trade in, vend, and sell coffee, tea, cocoa-nuts, chocolate, or pepper, and not selling spirits in any greater quantity at one time than two quarts, or any spirits to be consumed in the house or premises of such			

Spirits—continued.	£.	*s.*	*d.*
retailer, if the dwelling-house in which such retailer shall reside or retail such spirits as aforesaid at the time of taking out such licence, shall not, together with the offices, courts, yards, and gardens therewith occupied, be rated, under the authority of any Act or Acts of Parliament for granting duties on inhabited houses, at a rent of 25*l.* per annum or upwards, or shall not be rented or valued at such rent or annual value, or upwards . .	9	9	0
If the same shall be rated, rented, or valued as aforesaid, at 25*l.* and under 30*l.*	10	10	0
If at 30*l.* and under 40*l.*	11	11	0
If at 40*l.* and under 50*l.*	12	12	0
If at 50*l.* and upwards	13	13	0
Starch.—Every maker of starch for sale	5	0	0
Sweets.—Every maker of any kind of sweets or made wines, or of mead or metheglin, for sale	2	2	0
Every retailer of sweets or made wines, or of mead or metheglin .	1	1	0
Tobacco and Snuff.—Every manufacturer of tobacco or snuff, if the tobacco and snuff-work weighed by such person for manufacture within the year ending the 5th day of July previous to taking out such licence, shall not have exceeded 20,000 lbs. weight . .	5	0	0
If the same shall exceed 20,000 lbs. and shall not exceed 40,000 lbs. weight	10	0	0
If the same shall exceed 40,000 lbs. and shall not exceed 60,000 lbs. weight	15	0	0
If the same shall exceed 60,000 lbs. and shall not exceed 80,000 lbs. weight	20	0	0
If the same shall exceed 80,000 lbs. and shall not exceed 100,000 lbs. weight	25	0	0
If the same shall exceed 100,000 lbs. weight	30	0	0
Every person who shall first become a manufacturer of tobacco or snuff, on taking out such licence as aforesaid for that purpose, shall pay the sum of 5*l.*, and shall, within ten days after the 5th day of July next after taking out such licence, pay such further sum as with the said sum of 5*l.* shall amount to the duty hereinbefore mentioned, according to the quantity of tobacco and snuff-work weighed for manufacture within the preceding year or period for which such licence was granted	5	0	0
Every dealer in or seller of tobacco and snuff	0	5	0
Vinegar.—Every maker of vinegar or acetous acid for sale . .	5	0	0
Wine.—Every dealer in foreign wine, who shall not have an Excise licence for retailing spirits, and a licence for retailing beer . .	10	0	0
Every retailer of foreign wine, who shall have taken out a licence for retailing beer to be drunk or consumed on his, her, or their premises, but shall not have taken out an Excise licence for retailing spirits to be so drunk or consumed	4	4	0
Every retailer of foreign wine who shall have taken out Excise licences for retailing beer and spirits respectively to be so drunk or consumed	2	2	0
Wire.—Every wire-drawer, or other person who shall draw or cause to be drawn any gilt or silver wire, commonly called big wire . .	2	0	0

In the course of the ten years which have elapsed since the passing of the above Act, the following heads of Excise duty on articles comprised in this schedule have been repealed, namely, the duties on beer, candles, hides, printed goods, scale-board, starch, sweets, and wire; and at the same time the duties on Excise licences for carrying on the manufacture of, or the trade in, those articles have also been repealed, except with respect to two of those trades or manufactures,—namely, those of the brewer, and the retailer of sweets or made wines. The reasons, as stated to us, for this exception were probably not only the continuance of the revenue directly produced from the duty on the licences, which, in the case of brewers, is of an important amount, but also because, notwithstanding the cessation of the Excise

duty on beer and sweets, it was thought expedient that the Excise survey on the makers of both of those articles should be continued on grounds peculiar to the respective trades. The survey on brewers being considered to be advantageous, both as affording additional security to the due collection of the revenue derived from malt and hops, and also as providing some protection to the public against the use of other kinds of ingredients in the preparation of beer; and that on the retailers of sweets or made wines being retained in order to continue to the department some control over this branch of retail trade, in consequence of the opportunities which it affords of covertly carrying on, or at least of interfering with, the trade of the licensed retailer of foreign wines and spirits. The continuance of the Excise survey in these cases would naturally lead to the continuance of the Excise licence. Although, however, the survey on brewers was continued after the repeal of the duty on beer, that survey has been also recently abolished, as will be more particularly noticed in a subsequent page.

The other alterations which have recently taken place in the law, relating to Excise licences, have been effected by two statutes of the present reign relating to the general sale of beer, and by the Act of the session of 1834, by which the Excise duties on spirits made in Ireland were reduced, and at the same time additional duties were imposed on licences to retailers of spirits in the United Kingdom.

1 Wm. 4, c. 64. By the Act of the 1st Wm. 4, c. 64, entitled 'An Act to permit the general 'sale of beer and cider by retail in England,' it is enacted 'that from and 'after the 10th day of October, 1830, it shall and may be lawful for any and 'every person who shall obtain a licence for that purpose under the provisions of 'this Act, to sell beer, ale, and porter, in any part of England in any house or 'premises specified in such licence.' The Act fixes the rate of duty on such licence at two guineas, and directs that it shall be obtained from the department of Excise in the form thereby prescribed.

4 & 5 Wm. 4, c. 85. The Act of the 4th and 5th Wm. 4, c. 85, entitled 'An Act to amend an Act 'passed in the first year of his present Majesty, to permit the general sale of beer 'and cider by retail in England,' after enacting that the licence granted under the provisions of the recited Act shall not authorize the person obtaining it to sell beer or cider to be drunk or consumed in the house or on the premises specified in the same licence, unless the same be granted upon the certificate thereinafter required, prescribes the nature and form of the certificate of good character of the person applying for such licence, and contains provisions for the regulation of the houses in which the liquor is intended to be consumed.

By the latter Act also the former duties on Excise licences for selling beer by retail are repealed, and in lieu thereof the following duties are enacted, viz.: 'For 'and upon every licence to be taken out by any person for the selling by retail of 'beer not to be drunk or consumed in or upon the house or premises where sold, the 'annual sum of £1. 1*s*. For and upon every licence to be taken out by any person 'for the selling by retail of beer to be drunk or consumed in or upon the house 'or premises where sold, the annual sum of £3. 3*s*.'

The schedule to this Act also contains the forms of the certificate, and of the licence to which it refers.

4 & 5 Wm. 4, c. 75. The other recent Act to which we have above referred, is the 4th and 5th Wm. 4, c. 75, whereby, after imposing new duties at a reduced rate per gallon on spirits made in Ireland, it is enacted 'that there shall be raised, levied, collected, 'and paid throughout the United Kingdom the additional rates and duties of 'Excise following; that is to say, upon every Excise licence to be taken out after

'the 10th day of October, 1834, by any retailer of spirits in Great Britain and 'Ireland, if the dwelling-house in which such retailer shall reside or retail such 'spirits shall not, together with the offices and premises therewith occupied, be 'rented or valued at a rent of £10 per annum or upwards, an additional 'duty of £1 1 0

If the same shall be rented or valued as aforesaid at £10 per annum and upwards, and under £20	2	2	0
If at £20 and under £25	3	3	0
If at £25 and under £30	3	13	6
If at £30 and under £40	4	4	0
If at £40 and under £50	4	14	6
If at £50 per annum or upwards	5	5	0

'And all such additional duties shall be raised, levied, collected, recovered, 'accounted for, and paid in the same manner and under the same provisions, 'enactments, pains, penalties, and forfeitures as the duties granted and imposed by 'an Act passed in the 6th year of the reign of His Majesty King George the 'Fourth, entitled "An Act to repeal several duties payable on Excise licences in 'Great Britain and Ireland, and to impose other duties in lieu thereof, and to 'amend the laws for granting Excise licences," are raised, levied, collected, re-'covered, accounted for, and paid.'

On a comparison of the above rates of additional duty with the rates payable under the statute first cited (6 Geo. 4, c. 81), it will be seen that the increase thus made amounted to 50 per cent. on the former rates, commencing with the lowest rate of payment. This addition was received with great dissatisfaction by those upon whom it was imposed; and in the course of the last and present sessions of Parliament numerous petitions have been presented to the House of Commons against the continuance of these additional duties.

In consequence of these strong representations, a further alteration was made in the rates of retail spirit licences by the Act of the last session, 5 and 6 Wm. 4, c. 39, entitled 'An Act to exempt certain retailers of spirits to a small amount 'from the additional duties on licences, and to discontinue the Excise survey 'on wine, and the use of permits for the removal thereof,' whereby it is enacted, 'that from and after the 10th day of October, 1835, no retailer of spirits 'not receiving or consuming more than fifty gallons in the year shall be obliged or 'required to pay the said additional rates and duties on taking out or renewing his 'licence to retail spirits, but every such retailer shall be entitled to receive, and the 'Commissioners and officers of Excise are hereby authorized, empowered, and 'required to grant such licence on payment of the rates and duties payable before 'the passing of the said recited Act.' Notwithstanding these recent alterations of the law, it has been found that the practical operation of the table of rates, as settled by the Act of last Session, still afforded just grounds of complaint, and that, in fact, the relief given by that statute did not extend to some of the quarters in which it was principally required, as will be more fully shown in a subsequent page, in which the operation of the rates on the various classes of spirit retailers is more particularly examined; a further change in the law has been accordingly found to be necessary, and a Bill is now before Parliament for the repeal of the additional rates.

5 & 6 Wm. 4, c. 39.

The following returns which we have obtained from the Board of Excise will show the number of licences actually granted by that department, and the amount of revenue which has been thereby received, during the last three years:

RETURN OF EXCISE LICENCES—GREAT BRITAIN.

	DESCRIPTION OF LICENCE.	Rate of Licence. £. s. d.	Number of Licences granted in the Year ended 5th January, 1834.	1835.	1836.
Auctions.	Auctioneers	5 0 0	3,418	3,356	3,321
Beer . .	Brewers of Strong Beer, not exceeding 20 Barrels	0 10 0	8,496	8,462	8,719
	Exceeding 20 and not exceeding 50 „	1 0 0	7,246	7,271	7,454
	„ 50 „ 100 „	1 10 0	9,533	9,847	10,056
	„ 100 „ 1,000 „	2 0 0	17,327	18,376	19,099
	„ 1,000 „ 2,000 „	3 0 0	716	735	754
	„ 2,000 „ 5,000 „	7 10 0	507	560	604
	„ 5,000 „ 7,500 „	11 5 0	143	141	139
	„ 7,500 „ 10,000 „	15 0 0	77	91	96
	„ 10,000 „ 20,000 „	30 0 0	84	89	82
	„ 20,000 „ 30,000 „	45 0 0	29	24	20
	„ 30,000 „ 40,000 „	60 0 0	4	6	10
	Exceeding 40,000 „	75 0 0	16	15	16
	Brewers of Table Beer, not exceeding 20 „	0 10 0	72	38	132
	Exceeding 20 and not exceeding 50 „	1 0 0	11	3	26
	„ 50 „ 100 „	1 10 0	4	8	16
	Exceeding 100 „	2 0 0	20	20	40
	Retail Brewers of Strong Beer only, under the Act 5 Geo. 4, c. 54	5 5 0	50	47	43
	Sellers of Strong Beer only, not being Brewers	3 3 0	922	1,031	1,040
	Retailers of Beer, Cider, or Perry, whose Premises are rated at a Rent under £20 per annum	1 1 0	54,660	55,055	55,596
	At £20 per annum or upwards	3 3 0	15,546	15,658	15,981
	Retailers of Beer, Cider, or Perry, under 1 Wm. 4, c. 64, to 15th August, 1834 (England)	2 2 0	34,976	21,975	..
	Retailers of Beer, Ale, or Porter, { To be drunk on the Premises. From 15th August, 1834. } (Do.)	3 3 0	..	13,654	35,536
	under 4 and 5 Wm. 4, c. 85. { Not to be drunk on the Premises. From 15th August, 1834. } (Do.)	1 1 0	..	1,752	4,118
	Retailers of Cider and Perry only, under 1 Wm. 4, c. 64. (Do.)	1 1 0	653	1,054	1,913
Coffee, &c.	Dealers in Coffee, Cocoa-nuts, Chocolate, Tea, or Pepper	0 11 0	90,274	91,701	93,629
Glass. .	Glass Makers, for every Glass-house	20 0 0	118	115	122
Malt . .	Maltsters, or Makers of Malt, not exceeding 50 Quarters	0 7 6	2,742	2,725	2,378
	Exceeding 50 and not exceeding 100 „	0 15 0	1,012	1,158	1,122
	„ 100 „ 150 „	1 2 6	1,077	1,123	1,084
	„ 150 „ 200 „	1 10 0	973	959	923
	„ 200 „ 250 „	1 17 6	933	854	801
	„ 250 „ 300 „	2 5 0	710	672	677
	„ 300 „ 350 „	2 12 6	576	541	625
	„ 350 „ 400 „	3 0 0	499	452	449
	„ 400 „ 450 „	3 7 6	401	384	391
	„ 450 „ 500 „	3 15 0	345	318	296
	„ 500 „ 550 „	4 2 6	294	263	271
	Exceeding 550 „	4 10 0	1,899	1,951	1,964
	Not exceeding 5 „	0 2 6	1,452	1,142	1,490
Paper .	Makers of Paper, Pasteboard, or Scaleboard	4 0 0	525	514	466
	Printers, Painters, or Stainers of Paper	4 0 0	113	105	105
Soap. .	Soap Makers.	4 0 0	276	267	246
Spirits .	Distillers.	10 0 0	245	243	238
	Rectifiers.	10 0 0	107	104	111
	Dealers in Spirits, not being Retailers	10 0 0	3,529	3,553	3,582
	Retailers of Spirits, whose Premises are rated at a Rent—				
	Under £10 per annum { To 10th October, 1834	2 2 0	26,413	218	11,504
	Since „	3 3 0	..	25,819	15,266
	At £10 and under £20 per annum { To 10th October, 1834	4 4 0	23,269	77	6,828
	Since „	6 6 0	..	22,474	16,137
	„ 20 „ 25 „ { To 10th October, 1834	6 6 0	3,260	29	177
	Since „	9 9 0	..	3,153	2,719
	„ 25 „ 30 „ { To 10th October, 1834	7 7 0	1,896	26	224
	Since „	11 0 6	..	1,869	1,742
	„ 30 „ 40 „ { To 10th October, 1834	8 8 0	3,536	66	232
	Since „	12 12 0	..	3,450	3,346
	„ 40 „ 50 „ { To 10th October, 1834	9 9 0	2,284	91	27
	Since „	14 3 6	..	2,237	2,266
	„ 50 per annum or upwards { To 10th October, 1834	10 10 0	4,419	161	117
	Since „	15 15 0	..	4,274	4,473

EXCISE LICENCES—GREAT BRITAIN—(*continued.*)

	DESCRIPTION OF LICENCE.	Rate of Licence.	Number of Licences granted in the Year ended 5th January,		
			1834.	1835.	1836.
		£. s. d.			
Spirits (*continued.*)	Makers of Stills . . . . . (Scotland)	0 10 0	21	16	13
	Persons, not being Distillers or Rectifiers, using Stills (do.) .	0 10 0	14	39	13
Starch .	Starch Makers, to 10th October, 1834	5 0 0	32	37	. .
Sweets & Mead .	Makers of Sweets or made Wines, Mead or Metheglin, to 10th October, 1834	2 2 0	18	20	. .
	Retailers of ditto	1 1 0	815	866	1,065
Tobacco .	Manufacturers of Tobacco and Snuff, not exceeding 20,000lbs.	5 0 0	267	262	228
	Exceeding 20,000 and not exceeding 40,000 „	10 0 0	69	56	68
	„ 40,000 „ 60,000 „	15 0 0	30	34	34
	„ 60,000 „ 80,000 „	20 0 0	21	20	22
	„ 80,000 „ 100,000 „	25 0 0	10	10	9
	Exceeding 100,000 „	30 0 0	44	47	51
	Dealers in Tobacco and Snuff	0 5 0	156,569	160,664	164,021
Vinegar .	Makers of Vinegar or Acetous Acid	5 0 0	50	49	21
Wine. .	Dealers in Foreign Wine, not having a Licence for retailing Spirits, and a Licence for retailing Beer	10 0 0	1,810	1,792	1,766
	Retailers of Foreign Wine having a Licence to retail Beer, but not having a Licence to retail Spirits	4 4 0	59	79	80
	Ditto, having Licences to retail Beer and Spirits	2 2 0	21,173	20,993	21,463
Passage Vessels	On board which Liquors and Tobacco are sold	1 0 0	279	277	311

		£. s. d.
Total Amount of Revenue derived from Licences in the Years ended 5th January	1833 . . .	785,622 19 3
	1834 . . .	802,789 12 3
	1835 . . .	960,752 15 6
	1836 . . .	973,041 17 1½

RETURN OF EXCISE LICENCES—IRELAND.

	DESCRIPTION OF LICENCE.	Rate of Licence.	Number of Licences granted in the Years ended 5th January,		
			1834.	1835.	1836.
		£. s. d.			
Auctions.	Auctioneers	5 0 0	268	248	257
Beer. .	Brewers of Strong Beer, not exceeding 20 Barrels . . .	0 10 0	20	34	26
	Exceeding 20 and not exceeding 50 „ . . .	1 0 0	3	5	4
	„ 50 „ 100 „ . . .	1 10 0	7	14	10
	„ 100 „ 1,000 „ . . .	2 0 0	63	57	58
	„ 1,000 „ 2,000 „ . . .	3 0 0	37	43	31
	„ 2,000 „ 5,000 „ . . .	7 10 0	61	60	67
	„ 5,000 „ 7,500 „ . . .	11 5 0	14	18	21
	„ 7,500 „ 10,000 „ . . .	15 0 0	7	4	8
	„ 10,000 „ 20,000 „ . . .	30 0 0	11	13	14
	„ 20,000 „ 30,000 „ . . .	45 0 0	1	4	3
	„ 30,000 „ 40,000 „ . . .	60 0 0	1	1	. .
	Exceeding 40,000 „ . . .	75 0 0	2	2	2
	Brewers of Table Beer, not exceeding 20 „ . . .	0 10 0	.	. .	. .
	Exceeding 20 and not exceeding 50 „ . . .	1 0 0	. .	. .	. .
	„ 50 „ 100 „ . . .	1 10 0	. .	. .	. .
	Exceeding 100 „ . . .	2 0 0	. .	. .	. .
	Retail Brewers of Strong Beer only, under the Act 5 Geo. 4, c. 54	5 5 0	. .	. .	. .
	Sellers of Strong Beer only, not being Brewers	3 3 0	44	43	51
	Retailers of Beer, Cider, or Perry, whose Premises are rated at a Rent under £20 per annum	1 1 0	18,739	17,700	17,952
	At £20 per annum or upwards	3 3 0	1,890	1,735	1,697
Coffee, &c.	Dealers in Coffee, Cocoa-nuts, Chocolate, Tea, or Pepper .	0 11 0	11,305	11,848	12,140
Glass .	Glass Makers, for every Glass-house	20 0 0	8	7	6
Malt. .	Maltsters, or Makers of Malt, not exceeding 50 Quarters .	0 7 6	68	90	85
	Exceeding 50 and not exceeding 100 „ . .	0 15 0	15	16	8
	„ 100 „ 150 „ . .	1 2 6	9	9	13
	„ 150 „ 200 „ . .	1 10 0	16	10	10

EXCISE LICENCES—IRELAND—(*continued.*)

	DESCRIPTION OF LICENCE.	Rate of Licence.	Number of Licences granted in the Years ended 5th January,		
			1834.	1835.	1836.
		£. s. d.			
Malt (*continued.*)	Exceeding 200 and not exceeding 250 Quarters	1 17 6	10	13	7
	„ 250 „ 300 „	2 5 0	11	13	18
	„ 300 „ 350 „	2 12 6	13	10	9
	„ 350 „ 400 „	3 0 0	13	12	7
	„ 400 „ 450 „	3 7 6	10	14	11
	„ 450 „ 500 „	3 15 0	14	8	11
	„ 500 „ 550 „	4 2 6	9	8	4
	Exceeding 550 „	4 10 0	141	146	152
	Not exceeding 5 „	0 2 6	1	..	1
Paper	Makers of Paper, Pasteboard or Scaleboard	4 0 0	57	57	50
	Printers, Painters or Stainers of Paper	4 0 0	41	45	44
Soap	Soap Makers	4 0 0	223	204	204
Spirits	Distillers	10 0 0	82	89	83
	Rectifiers	10 0 0	16	17	20
	Dealers in Spirits, not being Retailers	10 0 0	365	372	381
	Retailers of Spirits, whose Premises are rated at a Rent—				
	Under £10 per annum — To 10th October, 1834	2 2 0	14,605	1,413	2,452
	Under £10 per annum — Since „	3 3 0	..	11,711	10,835
	At £10 and under £20 per annum — To 10th October, 1834	4 4 0	3,618	213	272
	At £10 and under £20 per annum — Since „	6 6 0	..	3,594	3,620
	„ 20 „ 25 „ — To 10th October, 1834	6 6 0	468	30	13
	„ 20 „ 25 „ — Since „	9 9 0	..	433	442
	„ 25 „ 30 „ — To 10th October, 1834	7 7 0	303	14	9
	„ 25 „ 30 „ — Since „	11 0 6	..	250	260
	„ 30 „ 40 „ — To 10th October, 1834	8 8 0	392	21	13
	„ 30 „ 40 „ — Since „	12 12 0	..	338	337
	„ 40 „ 50 „ — To 10th October, 1834	9 9 0	219	10	6
	„ 40 „ 50 „ — Since „	14 3 6	..	190	179
	„ 50 per annum or upwards — To 10th October, 1834	10 10 0	475	22	17
	„ 50 per annum or upwards — Since „	15 15 0	..	389	382
	Makers of Stills	0 10 0	7	7	6
	Persons, not being Distillers or Rectifiers, using Stills	0 10 0	22	29	35
	Retailers of Spirits, being duly licensed to sell Coffee, Tea, &c., whose Premises are rated under £25 per annum	9 9 0	84	102	136
	At £25 and under £30 „	10 10 0	4	7	7
	„ 30 „ 40 „	11 11 0	4	7	16
	„ 40 „ 50 „	12 12 0	11	9	14
	„ 50 per annum, or upwards	13 13 0	38	30	31
Starch	Starch Makers (to 10th of October, 1834)	5 0 0	28	23	..
Sweets & Mead	Makers of Sweets or made Wines, Mead or Metheglin	2 2 0	9	8	42
	Retailers of ditto	1 1 0	108	58	..
Tobacco	Manufacturers of Tobacco and Snuff, not exceeding 20,000lbs.	5 0 0	230	212	186
	Exceeding 20,000 and not exceeding 40,000	10 0 0	42	49	46
	„ 40,000 „ 60,000	15 0 0	5	16	17
	„ 60,000 „ 80,000	20 0 0	7	9	10
	„ 80,000 „ 100,000	25 0 0	3	2	1
	Exceeding 100,000	30 0 0	3	3	3
	Dealers in Tobacco and Snuff	0 5 0	11,216	11,636	12,349
Vinegar	Makers of Vinegar or Acetous Acid	5 0 0	5	5	5
Wine	Dealers in Foreign Wine, not having a Licence for retailing Spirits, and a Licence for retailing Beer	10 0 0	180	168	168
	Retailers of Foreign Wine, having a Licence to retail Beer, but not having a Licence to retail Spirits	4 4 0	24	36	41
	Ditto, having Licences to retail Beer and Spirits	2 2 0	2,906	2,721	2,707
	Passage Vessels, on board which Liquors and Tobacco are sold	1 0 0	..	3	..

		£. s. d.
Total Amount of Revenue derived from Licences in the Years ended 5th January	1833	111,778 5 6
	1834	123,677 3 0
	1835	145,286 0 0
	1836	145,978 17 1

The general provisions of the law relating to licences will appear from the following extract from the printed regulations under which this head of duty is charged and levied by the Excise. It should be observed, however, that since the publication of these regulations, the list of the trades to which it refers has been diminished by the repeal of some of the duties.

By 6 Geo. 4, c. 81, s. 2, every person carrying on any of the under-mentioned trades or businesses is required to take out an Excise licence, *viz.*:—

Auctioneer.
Beer,—Brewer of, dealer in, or retailer of.
Coffee, Tea, Cocoa Nuts, Chocolate, or Pepper,—Dealers in.
Cider,—Retailer of.
Exciseable Articles,—Seller of, on board a passage vessel.
Glass,—Maker of.
Malt,—Maker of.
Paper, Pasteboard or Scaleboard,—Maker of. (Repealed as to Scaleboard.)
Printed Goods,—Printer, Painter, or Stainer of Paper.
Printer, Painter, or Stainer of Calicoes, Linens, Cottons, or Stuffs. (Repealed.)
Soap,—Maker of, for sale.
Spirits,—Distiller, Rectifier or Compounder, Dealer in, or Retailer of.
Starch,—Maker of. (Repealed.)
Sweets,—Maker of, or of Mead or Metheglin, for sale; and Retailer of either of these articles. (Repealed as to Maker, but retained as to Retailer.)
Tobacco and Snuff,—Manufacturer of, or Dealer in.
Vinegar or Acetous Acid,—Maker of, for sale.
Wine, Foreign,—Dealer in, or Retailer of, except Freemen of the Vintners' Company, Inhabitants of the two Universities of Oxford and Cambridge, and three Tavern-keepers in the Borough of St. Alban's.

Particulars to be specified in licence.

Licence to specify the purpose, trade, or business for which granted, the name and place of abode of the person taking out, and the time of granting it, and (except in the case of auctioneers) the place at which the trade or business is to be carried on. 6 Geo. 4, c. 81, s. 7.

Auctioneer to give bond, and to take out Excise licence for sale of goods which require it.

Every auctioneer, at the time of receiving his licence, is required to give bond, with two sufficient sureties, for duly returning accounts, within the period prescribed by law, of all sales held by him, and paying the duty thereon. 19 Geo. 3, c. 56, s. 7; 6 Geo. 4, c. 81, s. 9. If an auctioneer sell by auction any goods for the sale of which an Excise licence is required, he must take out such licence in addition to his auction licence, except goods the property of a licensed person, and sold on his behalf on his entered premises. 6 Geo. 4, c. 81, s. 8.

Innkeepers, &c., to have Magistrates' authority.

A retailer of beer, who is also a retailer of spirits, sweets, or wine, is required to obtain a certificate from the magistrates, authorizing him to keep a common inn, alehouse, or victualling-house, without which no Excise licences for the sale of these articles to be consumed on the premises where sold can be granted. 6 Geo. 4, c. 81, ss. 13, 14.

Other persons may be licensed to sell Beer on giving Bond.

An Excise licence for the sale of beer and cider, or cider alone, in England, may be granted without the production of such certificate, on the party entering into bond, with one or more sureties, in the penalty of £20 for the payment of any penalties he may incur for any offence against the Act under which the licence is granted. 1 Geo. 4, c. 64.

Grocers' licences for sale of Spirits in Ireland.

Persons in Ireland licensed to retail tea, coffee, cocoa-nuts, chocolate, or pepper, are deemed grocers, and may be licensed to retail spirits in quantities not exceeding two quarts; not, however, to be consumed on the premises where sold. 6 Geo. 4, c. 81, s. 11.

Rates of Brewers.

The rates chargeable for brewers' licences vary from 10*s.* to £75, according to the quantity of beer brewed within the year preceding, one barrel of beer being computed to have been produced from every two bushels of malt used.

Maltsters.

For maltsters' licences they vary from 2*s.* 6*d.* to £4. 10*s.*;

Tobacco-manufacturers.

and for tobacco-manufacturers from £5 to £30, according to the quantity of commodities manufactured;

Innkeepers, &c., licences variable.

and for licences to retail beer and spirits, under the authority of magistrates, they vary from £1. 1*s.* to £3. 3*s.* for beer, and from £2. 2*s.* to £10. 10*s.* for spirits; and to retail spirits, the party being a grocer, in Ireland, from £9. 9*s.* to £13. 13*s.*, according to the amount at which the premises are rated to the inhabited-house tax; or if not so rated, according to their rent or annual value. 6 Geo. 4, c. 81, s. 2.

Also Wine.

The rate chargeable for licences to deal in or to retail foreign wine varies according as the party is or is not in possession of a licence to retail beer, or of licences to retail beer and spirits, as follows, *viz.*:—

	£.	*s.*
Wine only	10	0
Wine, having a beer but no spirit licence . .	4	4
Having beer and spirit licence . . .	2	2

Others fixed.

The rates chargeable for all other Excise licences are fixed. 6 Geo. 4, c. 81, s. 2.

Periods when licences expire.

Licences taken out by brewers or distillers, and by publicans as retailers of beer, spirits, or foreign wine, or sweets, or mead or metheglin, expire on the 10th of October annually; all other licences (except those of retailers of beer, under 1 Will. 4, c. 64, which are to continue in force one year from the time of granting them) expire on the 5th of July in each year. 6 Geo. 4, c. 81, s. 19.

To be renewed annually.

Licences are required to be renewed annually; and persons desirous of renewing their licences are required to give twenty-one days' notice of their intention before the expiration of their current licences. Renewed licences to bear date from the expiration of the former licences, if timely renewed; but if not, from the date of the subsequent application. 6 Geo. 4, c. 81, s. 16.

One licence not sufficient for different premises.

No one licence to authorize any person, except an auctioneer or a maltster, to carry on business at more than one separate and distinct set of premises, such premises being all adjoining or contiguous to each other, and held together for the same trade, and of which lawful entry shall have been made at the time of granting the licence. 6 Geo. 4, c. 81, s. 10. Licensed retailers of beer, other than those under the Act of 1 Will. 4, c. 64, also of spirits, not being retailers of spirits in Ireland, licensed as grocers, and of foreign wines, sweets, mead, or metheglin, may, however, sell their commodities in booths or other places at lawful or accustomed fairs or public races. 6 Geo. 4, c. 81, s. 11.

Licences may be transferred to other premises.

In case of the unavoidable destruction of the house or premises for which any licence shall have been granted, the proper officers of Excise, by endorsement on such licence, may authorize the person to whom it was granted to carry on his business at any other house or premises in the same district or place, duly entered for that purpose. If, however, the licence was originally granted under the authority of the magistrates, such authority must be obtained for the endorsement. 6 Geo. 4, c. 81, s. 21; 9 Geo. 4, c. .

Licence not necessary for imported goods in warehouse.

No Excise licence is required for the sale of foreign goods whilst they remain in the import warehouse, provided such sale shall consist of one entire cask or package of goods, and be made to one person. 6 Geo. 4, c. 81, s. 12.

Licence for part of a year.

A licence may be granted for the remainder of any year to a person commencing business at an intermediate period thereof, on payment of a rateable proportion of the licence duty. 6 Geo. 4, c. 81, s. 17. But no person who has previously been licensed is to be considered as entitled to the benefit of this regulation, unless his licence shall have expired for the space of two years at least. S. 18.

Licence may be transferred to another person.

The proper officer of Excise may, by endorsement, transfer from one person to another, who shall enter upon the same premises, any licence (except licences to retail beer or cider under the Act of 1 Will. 4, c. 64), for its unexpired term, without payment of any additional duty; and in case such licence was granted under magistrates' authority, such authority must be obtained before the transfer. 6 Geo. 4, c. 81, s. 21.

Conviction.

Persons disabled by any conviction from keeping a common inn are disqualified from selling beer, spirits, or wine under any Excise licence. 6 Geo. 4, c. 81, s. 82.

When Magistrates' authority ceases, allowance may be made for Excise licence.

In cases where the authority of the magistrates to keep a common inn expires before the termination of the Excise licences, and is not renewed, a proportionate part of the duty charged for these licences may be repaid, provided the parties are not disabled by conviction from keeping such inn. 6 Geo. 4, c. 81, s. 24.

Names to be put over licensed premises.

All persons licensed are required to place on their entered premises their names, or the name of their firm at full length, and the word 'licensed,' with such additional words as may be necessary to express the purpose or trade for which the licence was granted. Unlicensed persons doing the like, subject themselves to a penalty. 6 Geo. 4, c. 81, s. 25.

Occupier deemed the retailer.

The occupiers of premises where exciseable goods are retailed without licence, by persons unknown, are deemed to be the retailers of such goods, if privy or consenting thereto. 6 Geo. 4, c. 81, s. 27.

Licences to be produced to Excise officers when demanded. 6 Geo. 4, c. 81, s. 28.

Commissioners may reward informers.

In case any person shall be convicted of an offence against the laws relating to Excise licences, and the penalty imposed for such offence shall not be recovered, the Commissioners of Excise are empowered to cause such reward as they shall think fit, not exceeding £10, to be paid to the person through whose information the offence was discovered. 6 Geo. 4, c. 81, s. 29.

It is impossible to peruse the preceding schedules and returns, as well as the above extracts from the printed regulations, without being struck with the total absence of any general or uniform principle as the basis upon which the various licences charged under the Excise laws have hitherto been calculated and adopted. It will be seen that, besides the various distinctions in the amount of the licences required for the several kinds of trade or business, there is one general distinction with respect to the nature of such licences, by which they are divided into two separate classes; the one class comprising those licences which are charged at a fixed annual rate, and the other class comprising those which are charged at rates varying according to the circumstances of the trade or business in respect of which the licence is granted.

Of these variable licences some are charged according to the quantities of the article prepared for consumption, as in the cases of the Brewers of Beer, and the

Makers of Malt, Tobacco, and Snuff;—some according to the rated or estimated value of the premises occupied by the trader for the purposes of his trade, as in the cases of the Retailers of Beer, Cider, and Perry, and the Retailers of Spirits;—and some according to the number of Excise licences held by the same trader, as in the cases of the Dealers in, and Retailers of Foreign Wines and Spirits.

The number of distinct heads or titles under which the Excise duties on licences are charged, according to the official list or return in the preceding page, amounts at present to thirteen; of this number eight are charged at fixed annual rates, and the remaining five at rates varying according to some of the principles above referred to. The first class comprises—auctions, coffee, &c., glass, paper, soap, sweets (retailers of), vinegar, and passage-vessels on board which liquors and tobacco are sold; the second class comprises beer, malt, spirits, tobacco, and wine. With respect to one of these heads of licence, however, that of 'spirits,' we should observe that, although in respect to one of the branches of the trades which are required to be carried on under it—namely, that of retailers of spirits, it is classed among the variable licences: there are also five other distinct kinds of trade or business, all carried on under the same general head of 'spirits' licence duty,' which are charged with annual duties at fixed and invariable amounts; these are the trades of—distillers, rectifiers, dealers in spirits not being retailers, makers of stills in Scotland, persons not being distillers or rectifiers using stills in Scotland.

We are without information as to the grounds upon which the general distinction above adverted to, between licences at fixed annual amounts and those at rateable amounts, was first adopted; and we are equally unable to state the reasons for the special application of the respective principles to the several trades included in the two classes above enumerated. That there has been a total want of uniformity of principle is evident. The eight heads of invariable licences contained in the first class (with the exception of auctions and passage-vessels) relate to the trade in, or manufacture of, articles which seem to be equally susceptible of a charge in proportion to the quantities sold or produced, as those to which the rateable amount is made to apply in the second class; and it certainly appears difficult to understand why the rateable principle has not been more generally, if not universally extended. From the extract given in a former page from Mr. Pitt's speech in 1784, in which, on introducing this head of See p. 4. taxation, he alluded to the rating of dealers 'according to the extent and profit of their respective mode of business,' it would seem that such general extension of the rateable principle was contemplated, at least by him. It has, in fact, been adopted and acted upon for a long series of years in the cases of the Brewers, the Maltsters, and the Tobacco Manufacturers, and, as far as our investigations have enabled us to judge, without complaint on the part of those respective manufacturers; and there seems to be no reason why, in every case where applicable, the licences payable under the Excise laws should not be calculated upon this principle, care being taken, in making such calculations, to avoid any such overcharged rate of licence duty, according to the quantity of the article produced or sold, as should operate to such an extent as an additional tax upon the trade or manufacture already charged with Excise duty, as to cause an artificial addition to the price of the article produced, and a corresponding check to the branch of native industry employed in producing it. There can be no doubt that any proposition, having for its object the general application of the rateable principle, ought to be preceded by a very mature consideration of the circumstances of each of the trades or manufactures to which it is intended to be applied. Such consideration we have not failed to give; and, in the suggestions which we shall

subsequently submit for the extension of the rateable system to some of the existing heads of licence duty in which it does not at present prevail, we think we shall be enabled to adduce such facts as will point out most strongly the anomalies and inconsistencies of the present scales, and the necessity of placing them upon a more uniform principle throughout.

We may observe, however, on a general review of the subject, that the policy of extending the rateable system should be governed chiefly by the consideration of the fitness of the object licensed for taxation. In the case of spirits, for example, this being a very fit object of taxation, after laying on as high a duty as can be laid on, without leading to illicit distillation, on the spirits made, a further tax may be laid on, in the shape of a licence, of as high an amount as can be laid on without leading to the sale of spirits in unlicensed houses. The same reasoning applies to 'maltsters, brewers, tobacconists, wine merchants, and tea dealers.'

In the several Reports which we have already submitted to your Lordships, nearly every one of the trades or businesses which require an Excise licence has been made the subject of detailed observations, in the course of which we have noticed the obligation to obtain such licence, and the effects of that obligation upon the general interests of the trader; in some instances, also, we have submitted distinct recommendations as to the nature of such licence, and as to the amount at which it is charged. In proceeding to observe upon the several heads of licence duty, we shall take them consecutively, in the order in which they stand in the table referred to in page 10. In order, however, to avoid the inconvenience of frequent reference to these several Reports, we shall, in the subsequent part of this Report, repeat the most material of the observations which are contained in them, relating to the licence duty, as distinguished from the other Excise duties on the trades or manufactures in question.

12th Report.

1. *Auctions.*—The subject of auctions is fully treated of in our Twelfth Report; it is there stated, in alluding to the examination of a deputation of the principal London auctioneers:—'The first point brought forward by the deputation is that 'of the auctioneer's licence, with respect to which the deputation state, that it would 'be a great benefit to the trade if, instead of having the ordinary licence of £5 as 'at present, accompanied by the obligation to take out distinct licences for selling 'various kinds of property, it should be sufficient to take out one general licence 'which should authorize the sale of any description of property, and that such rate 'of licence should apply equally to auctioneers in town and in the country. After 'a good deal of discussion as to the rate at which such licence should be fixed, it 'was agreed that £10 would be a suitable sum, and that this amount should be 'paid by each of the partners of a firm. From the examination hereinafter 'referred to, it will be seen that such an arrangement of the licence duties would 'be likely to meet with the approbation of the whole body of auctioneers in the 'several parts of the kingdom, and it may be added that, supposing the number of 'that class of traders to continue the same as at present, the receipt of revenue, 'under the head of licences, would at once be nearly double its present 'amount.' The number of licences granted to auctioneers in the United Kingdom for the year 1835 appears, from the returns which are inserted at pp. 10 and 11 of this Report, to have been 3,578, the revenue arising from which would amount

to £17,890. Assuming, therefore, that the number of auctioneers would remain the same, the amount of the licence duty would be £35,780, giving an increase of £17,890.

In our Twelfth Report we recommended 'That the existing regulations for 'licences to auctioneers should be repealed, and that in lieu thereof every person 'acting as an auctioneer should be required to take out one general annual licence 'at the rate of £10, under which he should have authority to sell all descriptions 'of property without any additional licence?'

This recommendation we beg leave here to repeat, subject to the question which, on a consideration of the whole subject of Excise licences, has suggested itself for consideration, *viz.*, whether there is any sufficient reason why a rateable scale of licences, according to extent of business, should not be applied as well to the auctioneers as to other traders or manufacturers paying Excise licences?

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2. *Beer.*—This is the first in the list of rateable licences. In a preceding page of this Report we have referred to the trade in beer as an instance in which, although the Excise duty on the article produced has been repealed, the obligation to obtain a licence for the manufacturer has been continued; and in alluding to this circumstance we have stated the grounds on which, at the time of discontinuing the tax, it was probably thought to be desirable that a strict system of survey by officers of Excise should still be maintained over the premises of the brewer.

In our Fourth Report we have made this system of survey, as well as the reasons which have been urged for and against its continuance, the subjects of detailed examination, to which, however, it has become unnecessary any further to refer, because, since the period when the preparation of this Report was commenced, the survey on brewers as heretofore practised has been discontinued, and has been reduced to merely occasional visits by the officers and supervisors, at which visits the quantities of malt used by the trader, and entered in his malt entry-paper, are transferred to the officer's book, and, at the close of the year, are 'added into one 'sum, for the purpose of computing the succeeding year's licence, and surcharging 'the former year's licence in cases where any surcharge shall have arisen.'

4th Report.

Board's Order, 31st December, 1835.

With regard, however, to the calculation of the licence duty, the immediate subject of our present Report, we beg leave to transcribe the following part of our former Report: *viz.*—

The following statement, which is extracted from a general Return which has been furnished to us of all Excise licences, shows the proportion of licences granted to brewers, and the amount of duty paid under each rate of duty, in the year ended 5th January last, and affords data upon which to calculate the probable effect of any alterations of those rates either upon the revenue arising from such licences, or upon the different classes of brewers from whom such revenue is derived:—

BREWERS OF STRONG BEER.	Rate of Licence per Annum.	Number of Annual Licences granted.*	Total Produce under each Rate of Duty.*
	£. s. d.		£. s. d.
Not exceeding 20 Barrels,	0 10 0	8,745	4,372 10 0
Exceeding 20 and not exceeding 50 „	1 0 0	7,458	7,458 0 0
„ 50 „ 100 „	1 10 0	10,066	15,099 0 0
„ 100 „ 1,000 „	2 0 0	19,157	38,314 0 0
„ 1,000 „ 2,000 „	3 0 0	784	2,355 0 0
„ 2,000 „ 5,000 „	7 10 0	671	5,032 10 0
„ 5,000 „ 7,500 „	11 5 0	160	1,800 0 0
„ 7,500 „ 10,000 „	15 0 0	104	1,560 0 0
„ 10,000 „ 20,000 „	30 0 0	96	2,880 0 0
„ 20,000 „ 30,000 „	45 0 0	23	1,035 0 0
„ 30,000 „ 40,000 „	60 0 0	10	600 0 0
„ 40,000	75 0 0	18	1,350 0 0
		47,292	81,856 0 0

* The figures in these columns have been altered so as to include the year ended 5th January 1836.

BREWERS OF TABLE BEER.	Rate of Licence per Annum.	Number of Annual Licences granted.*	Total Produce under each Rate of Duty.*
	£. s. d.		£. s. d.
Not exceeding 20 Barrels,	0 10 0	132	66 0 0
Exceeding 20 and not exceeding 50 „	1 0 0	26	26 0 0
„ 50 „ 100 „	1 10 0	16	24 0 0
„ 100	2 0 0	40	80 0 0
		214	196 0 0

We have not thought it necessary to enter into a detailed examination of the calculations upon which the rates of the licence duty have been founded: we have, however, been induced to think that, whenever this subject shall come under revision, some alterations might be advantageously introduced with a view to simplify the tables, and to diminish the number of distinctive rates of duty; it has also been suggested to us that the existing estimate of two bushels of malt for every barrel of beer operates in some instances as a discouragement to brew the superior qualities, all of which require a greater proportion of malt per barrel than what is thus allowed.

In referring to the observations contained in our former Report on the nature and objects of the survey which was continued on brewers subsequently to the abolition of the duty on beer, we may be permitted to express our satisfaction that the recommendations which were in that Report submitted for the discontinuance of such of the regulations of the survey as appeared to be productive of inconvenience or vexation to the trader, without a corresponding degree of benefit or security to the Revenue, have been since carried into practice under the order of the Board, as above stated. There can be no doubt that this measure of relief has been very generally and beneficially felt by the trade, who are thus enabled to carry on their business of preparing and disposing of the article in which they deal without any inconvenient interference on the part of the Excise, and without being subjected to the payment of any tax, as brewers, beyond the annual licence. Independently of the arguments which might be adduced for the continuance of this tax on the ground of its being subsidiary to the collection of the important duty on malt, we are of opinion that such continuance may be supported on the other ground already referred to, namely, as affording a legitimate source of revenue. Beer is obviously an article of luxury, and as such may be included in that list to which we have referred in a former Report, as containing the fittest objects of Excise taxation. Under the above considerations, and in pursuance of the intimation offered in the preceding page, that some modification might be introduced with advantage into the existing table of brewers' licences, we would recommend that a re-classification of the rates paid for licences should take place; and that with that object the following scale should be established, in which, as will be seen, the smallest quantity brewed is taken at 50 barrels instead of 20 as at present, and the lowest rate of duty is fixed at £1 instead of 10*s.*:—

Not exceeding 50 Barrels,				£1	0 0
Exceeding 50	and not exceeding	100	„	2	0 0
„ 100	„	1,000	„	3	0 0
„ 1,000	„	2,000	„	5	0 0
„ 2,000	„	5,000	„	10	0 0
„ 5,000	„	10,000	„	15	0 0
„ 10,000	„	20,000	„	30	0 0
„ 20,000	„	30,000	„	45	0 0
„ 30,000	„	40,000	„	60	0 0
„ 40,000				75	0 0

* The figures in these columns have been altered so as to include the year ended 5th January 1836.

The increase of revenue under the above proposed scale, calculated according to the number of licences granted under the existing rates, would amount to about 32,410*l.* per annum; and we do not anticipate that the small increase of difference which would arise under the new scale, between the respective rates of the lower classes, would be in any degree sufficient to give rise to the danger of false returns from the brewers, with a view to bringing themselves within the lower rate of licence duty.

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3. *Tea.*—This head includes licences for selling coffee, tea, cocoa-nuts, chocolate, or pepper; and it may be observed that at the time of passing the Excise Licence Act above referred to, (24 Geo. 3,) none of these articles came within the description of Exciseable commodities, and that, consequently, they were not included in the list of licence duties imposed by that Act: a previous statute, however, of the same reign (20 Geo. 3. c. 35), had already made an annual Excise licence necessary for the sale of coffee, tea, or chocolate, upon which a duty of 5*s.* was charged. With respect to pepper, it was provided by a subsequent statute, 59 Geo. 3, c. 53, s. 20, 'That all persons duly licensed to deal in, retail, and 'sell coffee, should be thereby authorized to deal in, retail, and sell pepper;' and these articles have accordingly, in the more recent statutes relating to licences, been classed together. The regulations for the collection of this head of licence duty form at present the only grounds for the interference of the department of Excise with the trade in any of the articles above enumerated; and consequently none of them will be found as subjects of distinct examination in our former Reports, with the exception of tea, in respect to which our First Report is directed to a full description of the system of Excise survey and permits, which, at the date of that Report, was in force with regard to that article of trade. The dealers in coffee, cocoa, and pepper, were, until the year 1829, subjected to the same regulations of survey and permit as the dealers in tea; and we alluded in our Report to the good effects which have attended the repeal of these regulations as an argument for extending the same freedom of trade to tea. We have much satisfaction in stating that our recommendations on this subject have, under the directions of your Lordships, been recently carried into practice, and that the internal trade in tea is consequently equally free with the other trades of the same class, the right of interference on the part of the Excise being, as already mentioned, limited to the regulations for the collection of the dealer's licence. Our First Report contains no special notice on the subject of this licence, beyond the mention of its origin and amount to the same effect as has been already stated. It may be further observed, that the articles in question are those which are usually dealt in by the grocers, whose shops are to be found in almost every village throughout the country, and that the amount of the licence is accordingly very low, being apparently fixed to meet the circumstances of the most numerous class of the traders from whom it is required; and we have no doubt that it was adopted on a due consideration of the average circumstances of the trade. A question, however, naturally arises, how far it was necessary in the instance before us to fix a uniform rate of licence instead of a rate varying with the extent of the dealings to which it applies. The latter principle, as we have already stated, has been made to apply to the brewers, maltsters, and tobacconists; and there seems to be no reason why, on similar considerations, a scale of the same kind should not be adopted with respect to the articles in question, although, in consequence of the much greater numbers and dispersion of the latter class of traders, the arrangement might be attended with some increased difficulty. Extent of business having been adopted as a criterion for the rate of

1st Report.

licence in the instances above referred to, it certainly appears anomalous that the licence to deal in tea should be the same to the lowest chandler's shop in the country as it is to the largest dealer in London or the great provincial towns. The department of Excise, it appears, have turned their attention to the existence of this anomaly, but have refrained from attempting any change in consequence of the apprehension that the attempt to extend the principle of rateable licences might lead to the practice of frauds by dealers in concealing the extent of their sales. On examining Mr. Hetherington on the subject, he answers—'It appears, perhaps, rather unreasonable for a person in a country 'town to pay for a tea licence 11*s.*, while a person such as Mr. Brocksopp, in the 'Borough, who sells 500 times as much as some of them, perhaps, and yet he pays 'only the same. We have discussed the propriety of making persons pay for 'spirit and tea licences according to the quantity sold, but it appears a bad system, 'by inducing persons to withhold the quantity sold.' The objection stated by Mr. Hetherington against making licences rateable is obviously equally applicable to all the licences which are already established on that principle. It may, perhaps, also be urged that a system of increasing the rate of licence according to the increase of dealings might have a tendency to check the attempts at extending trade; but it must be sufficiently obvious that any moderate increase of licence duty cannot form an object of any consideration in comparison with the profits arising from extension of business. The principal objection against the extension of the rateable system of licence must, we apprehend, consist in the difficulty and trouble of carrying it into effect, in consequence of the immense number and scattered localities of the dealers to whom it must be made to apply. When, however, we take into consideration the means and machinery which are already at the disposal of the department of Excise in all parts of the country, well calculated for establishing a considerable part of the details which would be required in carrying a system such as that proposed into execution, there can be no doubt that if the measure should, in other respects, be thought desirable, the difficulty of carrying it into effect ought not to be admitted as a reason against it. We have already intimated an opinion that a moderate licence duty, in the shape of an official sanction to deal in articles which are the subjects of taxation, may be considered as forming one of the most legitimate sources of the branch of the public Revenue collected by the Excise; and as we are also strongly convinced that, under proper management, it might become a highly productive source of revenue, with the important recommendation of being attended with comparatively very little pressure on the classes of traders from whom it would become payable, we have thought it right to enter into some further details in the way of suggestions for the arrangement of such a system. With this view we insert the following plan, which has been submitted to us for the above object:—

Appendix, No. 50.

"With reference to the Excise survey and permit regulations in regard to tea, which have been under the consideration of the Treasury at the same time with the First Report of the Commissioners of Excise Inquiry, the important subject of tea licences, or licences granted to tea-dealers throughout the United Kingdom, is one which appears to call for early and particular consideration, and in regard to which some new regulations may probably be adopted with advantage, and appear, in fact, to be called for under the new arrangements for the regulation of the tea trade.

"The amount of licence duty at present paid indiscriminately by all dealers in tea, (of whom there are in the United Kingdom 106,069,) from the greatest and most extensive dealers in the metropolis, and other principal cities or towns, down to the smallest dealer in the small country village, is 11*s.* per annum, which also covers coffee, cocoa, and pepper.

"It does not appear to be either just or expedient that the small dealers in tea

throughout the remote districts and small villages in the country, whose sales, in numerous instances, may not in the whole year amount to more than a few pounds, should be called upon to pay the same amount of licence duty as the more extensive dealers in populous districts and in the large towns.

"On the contrary, there does not appear to be any reason why the same principle which has been adopted by the Legislature in other cases, *viz.*, that of a graduated scale of licence duty, should not be extended also to the dealers in tea; and, assuming that the correctness of such principle is recognised, the important question for consideration is the number and amount of graduated licences to be adopted.

"A two or three-guinea licence has been suggested by an extensive country tea-dealer to be applied to all dealers, upon the ground 'that a licence being obtain-'able on such easy terms as at present (11*s.* per annum), will, under the new 'arrangements, and particularly if the present surveying system be discontinued, 'be a sort of protection and authority for the sale of smuggled tea, in the only way 'in which the dealer considers it will be sold to any extent, *viz.*, by pedlars and 'hawkers carrying it about the country, who, on the contrary, would be greatly pre-'vented and deterred from so doing if the licence were increased, without which 'they would hardly dare to sell tea.' It is evident, however, that a licence of three, or even of two guineas, could not be applied to a small country village tea-dealer, although, even with reference to these, the present rate of licence may be justly considered capable of bearing a small increase, more particularly if the dealers are relieved from the vexation and troublesome interference of the Excise regulations of survey and permit.

"A licence of three guineas per annum would appear to be a very fair and proper amount of licence to be paid by all the great and extensive dealers in the large towns, whilst a licence of two guineas might be fixed for the dealers next in rank, as regards extent of business—the lowest rate of licence to be fixed at one guinea.

"These respective rates of licence should be made payable according to the number of pounds of tea sold by the dealers in each year, to be ascertained in the same manner as has been suggested by the Commissioners of Inquiry, in their Fourth Report, for ascertaining the amount of licence duty payable by brewers, *viz.*:—by a quarterly declaration to be made by the dealers to the Board of Excise of the number of pounds weight sold by them in the preceding quarter; such quarterly declaration to be made on a form to be furnished by the Board of Excise—the simple right to be reserved to the Board of Excise of directing occasional and unexpected visits of inspection of the books and stocks of the dealers, by their principal officers, in cases of information, or of strong suspicion of fraud and evasion of the licence duty: all dealers, however, taking out the three-guinea licence, to be exempted from making such quarterly declarations—the rates of licence duty to be calculated as follows, *viz.*—

3 Guineas per annum for all Dealers whose sales amount to or exceed	400	lbs.	weight in the year.		
2 „	„	„	200	„	
1 „	„	„	or are less than 200	„	

"Such a scale of licence duty to be paid by the tea-dealers appears to be rendered necessary, not only upon grounds of public expediency, in reference to the new regulations of the tea trade, but also with a view to uniformity of principle, independent of any question of increase of revenue which may arise under the altered rates of licence, with reference to which, however, as regards the dealers in tea, no well-founded objections may be expected, since they have been relieved from the vexations and annoyances arising out of all the Excise regulations of permits and stock-taking, of which, from the Report of the Commissioners of Inquiry, they appear to have had such just reason to complain.

"With regard to the amount of revenue to be expected under the scale of licence above proposed, it may be difficult to form an accurate estimate; but, assuming that 12,000 dealers, out of the 106,069, would pay the three-guinea licence, that 25,000 dealers would fall within the two-guinea licence, the remaining 69,069 paying the one-guinea licence, the following would be the result, *viz.*—

Licences.	£.	*s.*	*d.*	£.	*s.*	*d.*
12,000	3	3	0	37,800	0	0
25,000	2	2	0	52,500	0	0
69,069	1	1	0	72,522	9	0
				162,822	9	0
Present revenue on 106,069 licences at 11*s.*				58,337	19	0
Increase				£104,484	10	0

"It may probably be urged that the increase of the present licence of 11*s.* to one guinea would operate with great severity in the cases of many of the smallest dealers in the remote country districts. In order to obviate this difficulty the following suggestion is offered. The small country dealers in tea, it is well known, are almost universally dealers also in tobacco, for which they pay an additional licence of 5*s.*, making altogether, with the 11*s.* tea-licence, 16*s.* It is submitted that in all these cases, where the sales of both articles amount to but a limited number of lbs. in the whole year, say 25 lbs., the one-guinea licence should cover both articles; or, if even this small addition should be considered likely to bear with severity upon the small dealers, the existing licences of 11*s.* and 5*s.* might still be permitted to apply to all dealers whose sales do not exceed, say 25 lbs. of tea or tobacco respectively."

13th Report.

4. *Glass.*—Our Thirteenth Report contains a full statement of the results of our inquiries into the general circumstances attending the Excise duties and regulations as they affect the manufacture of glass; it will there be seen that the annual licence duty, which, under the 6 Geo. 4, is required to be taken out by 'every 'glass-maker for each and every glass-house,' amounts to £20, which, it may be remarked, is the highest of all the fixed licence duties, although it should be added that this high amount does not appear to be a subject of complaint by the manufacturers. It should be recollected, however, that the establishments in which this business is carried on are necessarily upon a scale so large, and are attended with so great an outlay of capital and expenditure, that the amount of the licence duty is comparatively an object of but little consideration; and we have had reason, since the presentation of our former Report, for believing that the manufacturers would consider the general relief to their trade which we have there recommended to be cheaply purchased by a considerable advance on the present rate of licence duty. It has indeed been suggested to us by one of the leading manufacturers, that, in order to remove all apprehensions of a loss of revenue consequent upon the lowering of the duties on the manufactured article or material, a licence duty of at least the present amount should be levied, not as now upon every glass-house, but upon every arch or furnace employed in the business.

Were such a plan adopted, it would in the case of some establishments of extensive works amount to a tax of many hundred pounds per annum. We are, however, at a loss to discover any sufficient reason why the same principle which is applied to other Excise manufacturers, *viz.*, a rate of licence according to extent of business, should not be equally applied to the manufacturers of glass, and we have accordingly prepared the following scale, calculated according to the amount of revenue paid by the manufacturers, by which, although but a small increase of licence revenue will be obtained, amounting only to £2,800 per annum, the important object of uniformity of principle will be accomplished.

Proposed Scale of Licences for Glass-makers.	Present Rate of Duty.	Proposed Rate of Duty.
		£.
Paying duty not exceeding £2,000 per annum	. . . .	. . 20
Exceeding £2,000 and not exceeding 3,000 ,,	. . . .	. . 30
,, 3,000 ,, 4,000 ,,	£20 each.	. . 40
,, 4,000 ,, 5,000 ,,	. . . .	. . 50
,, 5,000 and upwards . . . . ,,	. . . .	. . 60

The inconsistent operation of the present rate of licence will, we think, be sufficiently illustrated by the following extract from Excise Returns, showing the amounts of duty paid in one year by six manufacturers, all, be it remembered, paying equally the £20 licence, *viz.*—

Stourbridge	Chance, William	£25,635
Bristol	Couthupe, and Co.	20,398
Newcastle	Atwood, Charles	20,241
Manchester	Maginnes, and Co.	402
Do.	Watson, and Co.	188
Do.	Fareham, Frederick	6

5. *Malt.*—This is the second head of rateable licences, the amount of duty varying from 7*s.* 6*d.*, when the quantity made does not exceed 50 quarters in the year, through various intermediate gradations to £4. 10*s.*, when it exceeds 550 quarters. From the official account at page 10 and 12 it will be seen that by far the most numerous class of licences is that taken out by those who manufacture under 50 quarters; and that the only class which, in point of numbers, approaches to this, is that of the highest rate of licence, in which the maltster is unrestricted as to quantity. In our Fifteenth Report will be found a full examination of all the circumstances relating to the charge and collection of the Excise duties on malt, and a statement of the evidence which we have received on numerous important points relating to this branch of manufacture from the principal maltsters in various parts of the kingdom. 15th Report.

From this evidence it will be seen that some of the existing regulations, and the manner of enforcing them, are complained of as being injurious to the process of manufacture, or to the convenience of the trader, without being productive of any corresponding degree of benefit to the Revenue. We beg leave here to repeat the recommendation contained in our former Report, that these regulations should be revised, with a view to their modification, and more especially for the purpose of ascertaining whether the manner in which the Excise survey is practically conducted may not, in some instances, be altered with advantage to the trader, and without danger to the Revenue. We have, on several occasions, expressed an opinion that malt is itself amongst the more legitimate objects of Excise taxation; and whilst we feel that the present duties have been carried to a height which may be considered as excessive, we are satisfied that the article may be fairly looked to as a productive source of revenue both in the shape of a direct tax, and also of a licence duty; and we may add that the present rates of licences are so moderate, that we have no doubt that some increase in them would be paid without dissatisfaction, if such increase were accompanied by a diminution of the direct tax on the article, or a relief from some of the regulations.

We beg to annex the following new scale of rates of licence to be paid by the maltsters, as containing a fair and moderate scale, and one to which no well-founded objection can be urged, especially if, as we have stated, the maltsters are relieved from some of those regulations which now press so unequally and injuriously upon them. The increase of revenue under the proposed scale will be under £17,000 per annum, divided amongst 12,807 maltsters.

Proposed Scale of Licences for Maltsters, or Makers of Malt.			Present Rate of Licence.			Proposed Rate of Licence.		
		Qrs.	£.	*s.*	*d.*	£.	*s.*	*d.*
	Not exceeding	50	0	7	6	0	10	0
Exceeding	50 and not exceeding	100	0	15	0	1	0	0
,,	100 ,,	150	1	2	6	1	10	0
,,	150 ,,	200	1	10	0	2	0	0
,,	200 ,,	250	1	17	6	2	10	0
,,	250 ,,	300	2	5	0	3	0	0
,,	300 ,,	350	2	12	6	3	10	0
,,	350 ,,	400	3	0	0	4	0	0
,,	400 ,,	450	3	7	6	4	10	0
,,	450 ,,	500	3	15	0	5	0	0
,,	500 ,,	550	4	2	6	7	10	0
,,	550 ,,	..	4	10	0	10	0	0
	,,	5	0	2	6	..		

6. *Paper.*—Under the head of paper, the licence duty is charged on 'every maker of paper, paste-board, or scale-board,' and also 'every printer, painter, or stainer of paper,' each of which trades pays an annual licence of £4; the number of persons so paying in the year ended January 1836 having been, in the former class, 516, in the latter 149. It should be observed, however, that since the Act of 6 Geo. 4, from which the table of licence duties already inserted was taken, an Act has passed (4 & 5 Wm. 4, c. 77), whereby all the duties on scale-board made from wood, and also the duties on licences required to be taken out by the makers of that article, are wholly repealed.

14th Report. In our Fourteenth Report we have stated the result of our examination into all the circumstances attending the collection of the Excise duties arising from the manufacture of paper. We there recommended that that part of the existing system under which the manufacture is divided into two classes, paying distinct rates of duty, should be altered, and that in future one uniform and reduced rate of duty should be paid for all descriptions of paper; and we further recommended, on the grounds there stated, that the duty on stained paper should be wholly repealed. We have observed with much satisfaction that our recommendations on both of the above points have been adopted by your Lordships, and that arrangements have been made for carrying them into effect.

We beg, however, to submit, that the licence duties now paid by the paper-stainers should not be permitted to cease, but that, on the contrary, all persons engaged in that manufacture should still be required to make entry of their premises, and be subject to an Excise licence and to occasional visits of inspection on the part of the principal officers of the Excise, for which, in reference to the paper duties, there are many grounds of expediency, whilst the manufacturers will not be subjected thereby to any interference with their business, or with the processes of their manufacture.

With regard to the licence of £4 now paid by the paper-makers, we are of opinion that no time should be lost in abolishing it, and in applying to this manufacture the same principle of a rateable scale of licence, according to extent of business, which we have recommended to be applied to the glass manufacture. The anomaly and inconsistency of the present single amount of licence payable by all paper-makers cannot, we think, be more strongly illustrated than by the following statement which we have extracted from the Excise Returns, showing the amounts of duty paid in one year by six manufacturers, *viz.*, £52, £70, £92, £9,605, £11,403, and £14,237. It would be superfluous to add any further comment upon the very great inconsistency here displayed, and which pervades the manufacture throughout, and we shall therefore conclude our observations on this head by submitting the following graduated scale of licence, by which, although, as in the case of glass, but a small additional amount of revenue will be gained, amounting to but £2,427 per annum, the important object of uniformity of principle will, in this instance also, be attained.

Proposed Scale of Licences for Paper-makers.	Present Rate of Duty.	Proposed Rate of Duty.
		£.
Paying duty not exceeding £ 500 per annum	. . . .	. . 4
Exceeding £ 500 and not exceeding 1,000 ,,	. . . .	. . 6
,, 1,000 ,, 2,000 ,,	. . . .	. . 8
,, 2,000 ,, 3,000 ,,	£4 each.	. . 10
,, 3,000 ,, 5,000 ,,	. . . .	. . 15
,, 5,000 ,, 10,000 ,,	. . . .	. . 20
,, 10,000 and upwards . . . . ,,	. . . .	. . 25

7. *Soap.*—In our Seventeenth Report we have entered into a full examination of all the circumstances attending the trade in soap, and we have especially pointed out the injurious consequences which, in our opinion, appear to result from the manner in which the regulations of Excise are at present applied to the processes of manufacture; we have also expressed an opinion that the existing rate of duty is injuriously high, as tending to depress the extent of production. We have there also intimated our conviction that the amount of consumption, appearing on the Excise returns, does not bear its due proportion to the increased population of the country and the advance which has been made in habits of comfort and cleanliness, and we are consequently led to the conclusion, that a considerable part of the supply is derived from smuggling, or the unlicensed manufacture of this article, which, from the evidence there referred to, would appear to be carried on to a great and increasing extent. We beg to refer to those observations, which would at once afford some explanation of the falling off in the number of licences applied for; and we have only to add, that our further consideration of this head of Excise duties induces us to persevere in the recommendations contained in our former Report. One of the consequences of acting upon these recommendations would be to get rid of the anomaly belonging to this head of duty, to which we have already adverted, *viz.*, that the licence duty is charged upon the manufacturer in Ireland, although the article manufactured is in that part of the kingdom exempt from duty. 17th Report.

With respect to the licence duty payable by the manufacturer of soap, or the mode of its charge, we have not received any representation. It is in amount 4*l.* per annum, payable alike by the smallest as well as the greatest manufacturers, the number who paid the duty in the three last years having been as follows: *viz.*—

In 1833	499
1834	471
1835	450

Showing a gradual falling off in the number of licences granted in each year.

The unequal operation of the above licence is most extraordinary, applying, as will be seen from the following extract from Excise Returns, to manufacturers paying duty as low as 2*l.* per annum, and as high as 79,000*l.* per annum.

London	Hawse, B. T. and W.	£79,288
Surrey	Rowe and Co.	69,663
Newcastle	Doubleday, Thomas	46,966
London	Kitchinham, A.	2
Hants	Fosbrook, Richard	4
Gloucester	Bedford, Thomas	7

Why the principle of a graduated scale of licence has not in this instance also been applied we are at a loss to discover; and we have accordingly prepared, and beg to submit, the following scale of licences to be in future paid by the soap manufacturers, under which, although but a small increase of revenue will be gained, amounting, in reference to the manufacturers of Great Britain, only to 1,891*l.* per annum, the important object of uniformity of principle, which we have endeavoured to accomplish in the cases of the glass and paper manufacturers, will be attained.

In our Seventeenth Report on Soap (p. 42) we alluded to the survey which is still kept up by the Excise departments on all tallow-melters and candle-makers, who at that time amounted in Great Britain to nearly 3,000 persons, notwithstanding the repeal of the duty on candles; such survey having been kept up for the security of the soap-makers. It appears that the licence duty which had been heretofore paid by those classes of traders was permitted to cease with the duty on candles.

We are of opinion that this is precisely one of those cases in which the licence duty should not have been permitted to cease, and we think that no time should be lost in subjecting all the traders in question, who still come under the survey of the Excise with a view to the security of the soap duty, to the same rate of licence as was payable by them previously to the abolition, *viz.*, 2*l.* for every chandler and maker of candles other than wax. The total number of these licences granted in the year preceding the abolition was 3,373, and the amount of duty 6,746*l.*; which will consequently be regained to the Revenue, and contribute towards that total amount under the general head of Excise Licences, by means of which we look forward to the Chancellor of the Exchequer being enabled to extend relief to those branches of our national industry and manufactures which most demand it, and in reference to which the extension of relief from duty and from Excise interference would be productive of the greatest amount of national benefit.

Proposed Scale of Licences for Soap-makers.	Present Rate of Duty.	Proposed Rate of Duty.
		£.
Paying duty not exceeding £ 500 per annum	. . . .	. . 4
Exceeding £ 500 and not exceeding 1,000 ,,	. . . .	. . 6
,, 1,000 ,, 2,000 ,,	. . . .	. . 8
,, 2,000 ,, 3,000 ,,	. . . .	. . 10
,, 3,000 ,, 5,000 ,,	£4 each.	. . 15
,, 5,000 ,, 10,000 ,,	. . . .	. . 20
,, 10,000 ,, 20,000 ,,	. . . .	. . 25
,, 20,000 and upwards . . . . . ,,	. . . .	. . 30

8. *Spirits.*—This head of licence duty includes, as we have already intimated, licences of both of the above-mentioned classes—namely, of invariable as well as of rateable annual amounts. The invariable licences are the five following: *viz.*—1. Distillers; 2. Rectifiers; 3. Dealers in spirits, not being retailers; 4. Makers of stills in Scotland and Ireland; 5. Persons using stills in Scotland and Ireland, not being Distillers or Rectifiers.

1st. *Distillers.*—There is no distinction made in the amount of licence paid by distillers in the several parts of the United Kingdom, the annual amount being 10*l.* in Ireland and Scotland as well as in England: there are, however, some material distinctions in the regulations with respect to those licences, as will be seen by the following extract from the Excise regulations on distillers, which are inserted in the first part of our Seventh Report:—'He (the distiller) must occupy 'premises of the value of 20*l.* per annum at the least, and pay parish rates, and 'his distillery must be situate in, or within one quarter of a mile of, a 'market town containing at least 500 inhabited houses, except such distillery 'was established and licensed on the 5th April, 1825. These qualifications and 'restrictions apply to England only.' (6 Geo. 4, c. 80, ss. 9, 10, 11.)

7th Report, Part I., p. 22.

'Commissioners of Excise may refuse to grant licences to a distiller in Scotland 'or Ireland for any still of less content than 500 gallons, or for any still when 'his premises are situate near those of a rectifier, brewer of beer, or maker of 'vinegar. They may also revoke the licence of any distiller then convicted of 'obstructing the revenue officers.' (4 Geo. 4, c. 94, s. 13.)

'In England no still of less capacity than 400 gallons is allowed to be used, 'nor is any distiller, keeping a still of less content than 3,000 gallons, allowed to 'have more than two wash-stills and two low wine-stills. (6 Geo. 4, c. 80, s. 10.) 'In Scotland and Ireland the content of any still is not to be less than 40 gallons, 'and the number of stills is not restricted. (4 Geo. 4, c. 94, s. 9.) Before a dis-'tiller in either of these countries can be licensed to use a still of less content

'than 500 gallons, he must produce a certificate, signed by three Justices of the 'Peace, that he is of good character, and is a proper person to be licensed, and 'that his premises are of the yearly value of 10*l.*' (4 Geo. 4, c. 94, s. 10.)

In our Seventh Report we have fully entered into the various circumstances under which the business of the distiller is carried on in the several parts of the United Kingdom; and we have particularly remarked upon the fact of the business being in such few hands in England as compared with Scotland and Ireland. This fact becomes worthy of further remark when considered in reference to the anomaly which is thereby produced in reference to the amount paid in the different parts of the kingdom for licences. Thus, in England, for the year 1835, the whole licence duty paid for the manufacture of 4,327,425 gallons of spirits was 110*l.* In Scotland, for the same year, the amount of licence duty paid for 9,133,449 gallons was 2,300*l.*, and in Ireland, for the same year, the amount of licence duty paid for 11,167,580 gallons was 830*l.* This statement places the disparity in the operation of the licence duty on the several parts of the kingdom in a striking point of view; and, although the disparity will be in some measure lessened when the licences paid by the rectifiers in each part of the kingdom are taken into the account, still the licence duty paid by the respective manufacturers will bear no proportion to the quantities produced by them. In England, for example, the number of rectifiers for the year above referred to being 101, this, added to the 11 distillers, gives a total of 112, and consequently a licence duty of 1,120*l.*, whilst in Scotland, in the same year, the 7 rectifiers, being added to 230 distillers, gives a total of 237, and an amount of duty of 2,370*l.*; and in Ireland, in the same year, the 20 rectifiers, added to the 83 distillers, gives the number of manufacturers 103, and the amount of licence duty 1,030*l.* The mere fact that the licence duty for distillers in England, Scotland, and Ireland has been fixed at the same amount, is sufficient evidence that it has been fixed without any reference either to the quantities of the article produced or to the supposed ability of the traders to pay it. It should be added, however, that, although the annual payment of 10*l.* is obviously a matter of no consideration to the proprietor of one of the 12 establishments in England, we had, in the course of our inquiries in Scotland and Ireland, sufficient evidence that such a payment is heavily felt in numerous instances amongst the small manufacturers in the remote districts of those parts of the kingdom.

7th Report, Part I., pp. 28, 29.

The present unequal operation of the licence duty cannot be placed in a stronger point of view than by the following statement of six distillers in England, Scotland, and Ireland respectively, paying the highest and the lowest amounts of duty, from which it will be seen that in England the amount varies from 13,691*l.* to 213,235*l.*; in Scotland, from 43*l.* to 85,673*l.*; and in Ireland, from 408*l.* to 81,543*l.*: each of these distillers paying the same licence of 10*l.*

		£.	s.	d.
ENGLAND.				
J. Currie and Co.	Bromley	213,235	17	6
T. and J. Smith	Whitechapel	207,559	2	6
O. H. Smith and R. Carrington	Thames Bank	201,287	5	0
John Allen and Co.	Manchester	30,032	12	6
Edward H. Campbell	Newcastle	20,928	7	6
Francis E. Williams	Worcester	13,691	5	0
SCOTLAND.				
James Haig and Son	Locherain	85,673	13	4
James Haig and Son	Sunbury	68,130	10	0
Thomas Haig	Bonnington	47,790	16	8
Johnston and Co.	Aberdeen	69	13	4
John M'Allister	West Tarbet	49	6	8
Neil Buchanan	Kirkfield	43	16	8

IRELAND.

		£.	s.	d.
James Jameson	Marrowbone Lane .	81,543	0	0
G. Roe and Co.	Dublin	78,394	0	0
W. Wise	Cork	67,823	13	4
John M'Kane	Cornben	706	16	8
Andrew M'Farlane	Gorton	675	0	0
Hutchinson and Co. . . .	Ballycrummy . . .	408	13	4

The anomaly above shown is such as we think cannot be permitted any longer to exist; nor do we see any reason, especially in the case of spirits, why the extensive manufacturer of that article should not be subject to as high a rate of licence as the extensive brewers, *viz.*, 75*l.*; nor why a graduated scale of licence should not be equally applied to the distillers as to the brewers and maltsters, and we accordingly beg to submit the following scale of licences to be in future paid by the distillers of the United Kingdom, under which also an increase of licence duty will be obtained of 8,310*l.* per annum.

Proposed Scale of Licences for Distillers.	Present Rate of Duty.	Proposed Rate of Duty.
		£.
Paying duty not exceeding £ 500 per annum	. . . .	. . 10
Exceeding £ 500 and not exceeding 1,000 ,,	. . . .	. . 15
,, 1,000 ,, 2,000 ,,	. . . .	. . 20
,, 2,000 ,, 5,000 ,,	£10 each.	. . 30
,, 5,000 ,, 10,000 ,,	. . . .	. . 45
,, 10,000 ,, 20,000 ,,	. . . .	. . 60
,, 20,000 and upwards . . . . ,,	. . . .	. . 75

2d. *Rectifiers.*—The annual licence for rectifiers in all parts of the kingdom is charged at 10*s.* The licence for rectifiers includes also the trade of compounders of spirits, but, according to the Excise regulations already inserted in our Seventh Report, 'No person is deemed a rectifier or compounder who shall not have, and *bonâ fide* use, for the rectifying or making of British compounds, at least one still capable of containing, exclusive of the head thereof, 120 gallons. (6 Geo. 4, c. 80, s. 103.)" In the second part of our Seventh Report we have remarked upon the circumstances under which the business of rectifying is carried on, and especially upon the disparity in the numbers of licensed rectifiers in the several parts of the United Kingdom: it will there be seen that, with respect to the licence duty, the rectifier has always been in a situation similar to that in which the brewer has been placed since the repeal of the duty on beer, namely, that the business of rectifying is required to be carried on under an Excise licence, although the trader is not chargeable with any other Excise duty; it will, however, also be seen that, though the above two classes of traders are thus placed under similar circumstances with respect to the payment of a licence duty, they are in a situation totally different in respect to the principle upon which it is charged, the brewer being rated according to the quantity of beer which he sells, whilst there is no difference in the licence of the rectifier, whether the quantity of spirits which he sends into consumption should amount to a few hundred gallons, as is the case in Scotland and Ireland, or to many thousands, as is the case with the great traders in the neighbourhood of London. We have no hesitation in expressing our opinion that the same principle which has for so long a period been in operation as applied to brewers, and which we have recommended should be applied to the distillers, and to the various other manufacturers under the Excise laws, should also be applied to the rectifiers, and that no time should be lost in preparing a graduated scale of licence to be in future paid by them.

7th Report, Part II.

We are further of opinion that a similar scale to that which we have recommended for the distillers, in the calculation of which we have, as already stated, been very much guided by that already in existence for the brewers, would be a

fair and proper scale to be applied to the rectifiers, the adaptation of such scale to be left to the Board of Excise, the basis upon which it has appeared to us that it would be best to calculate it being the quantities of spirits permitted to each rectifier.

3d. *Spirit-dealers, not being Retailers.*—The sum required to be paid for an annual licence by this class of traders is 10*l.* In the last year there were 3,043 of these licences issued in England, 530 in Scotland, and 381 in Ireland. This division of the traders in spirits into two separate classes, according to which those who are classed as dealers, in contradistinction to retailers, are prohibited from making any sales in less quantities than two gallons, is a distinction arbitrarily imposed for revenue purposes, without any reference to the natural circumstances of the trade, or to the general interests either of the traders or of the public. In a former Report we have observed more fully on the distinction created by the Excise licences, as they affect the various branches of the trade in spirits, and in reference to the licence for the wholesale dealer, under which he is restrained from selling less than two gallons, we have referred to the evidence of Mr. Barnes, the chairman of the committee of the wine trade, who 'describes this restriction 'as having been introduced a century ago, for a purpose to which it is now wholly 'inapplicable, namely, the preventing the lower classes from indulging in spirituous 'liquors, whilst it has an injurious effect upon the superior classes, both of con-'sumers and traders, by preventing those who may require a small quantity of foreign 'spirits from applying to the merchant by whom they could be best supplied, and driving 'them to the retailer, or spirit shop.' In the same Report, other evidence is adduced to the same effect; and, in addition to the evidence contained in that Report, we have received several further communications from leading members of the wine and spirit trade, with resolutions adopted at general meetings of the trade, all representing the injurious effect of the existing restriction upon the Revenue, and the instances which are constantly occurring in which the dealers are placed in the unpleasant situation of either disobliging their customers by refusing to let them have a less quantity than two gallons, or, by consenting to do so, of subjecting themselves to all the risks and penalties inflicted by the existing law.

7th Report, Part II.

Ibid., p. 28.

Mr. Jenkins, who presided as chairman of a meeting of the wine and spirit trade held upon the subject, describes it as 'a very great hardship that such an 'obstacle should be put in the way of the fair dealer, as often to cause a total stop 'to business. The Revenue of course loses greatly by this process, because the 'persons who are thus disappointed, rather than go to the gin shops, (being gene-'rally of a better description of persons,) go without the articles altogether: thus 'the sale of a great quantity is lost.' That this statement is correct there can be no doubt, it being a matter of notoriety that, in numerous instances of small families with limited incomes throughout the kingdom, the necessity of having two gallons, if from their own wine and spirit merchant or dealer, coupled with the disinclination to send to the public-house for the article, induces them to go without it altogether, 'which is of course,' as stated by Messrs. Lavell and Clowes, 'a priva-'tion to the consumer, as well as an injury to the dealer and the Revenue.'

Appendix No. 13.

Appendix No. 17.

Mr. Golding Bird, a surveying general examiner of considerable experience, has confirmed these views so strongly that we think it right to quote the whole of his letter to our secretary upon the subject. Mr. Bird states,

'I am of opinion the restriction which precludes the dealers from sending out spirits in less quantities than two gallons, militates much against them without producing any benefit to the Revenue: and I think it would be *beneficial to both* were the limit reduced to one gallon,

inasmuch as the dealer would be able to supply many respectable families with quantities suitable both to their demands and means.

'Beyond the least doubt there are hundreds of individuals who, in consequence of not being able to obtain a less quantity than two gallons, give the preference of doing without rather than go to a retailer's "gin palace;" not that their objections are confined to a reluctance in going to such places, but to an idea of the article not being free from deleterious admixtures, or not being so good in quality as that sold by the dealer. There certainly are grounds for such suspicion; the low prices at which spirits are placarded at these "palaces" are sufficient in themselves to warrant the idea.

'Again, I am of opinion that to reduce the limit would be the means of increasing the consumption, as well as increasing the number of licensed dealers; therefore, that such a measure would be beneficial to the Revenue is unquestionable.

'Care being taken to prevent *any* quantity from being received into dealers' stocks, or sent out without permit, which system, and that of survey, will preclude a possibility of the Revenue being injured.

'I am, Sir, your most obedient Servant,
'GOLDING BIRD,
'Surveying General Examiner, Excise.

'*To T. Charles Harrison, Esq., &c. &c. &c.*' '*Excise Office, 25th April*, 1836.'

Concurring as we do in the correctness of these views, and being fully convinced that there is too much foundation for many of the facts stated in the representations from the dealers, to the whole of which, as annexed in the Appendix, we beg to call particular attention, we have no hesitation in expressing our opinion, that, even if it should not be deemed expedient to abolish the restriction altogether, no time should be lost in diminishing it from two gallons to one gallon—a course, of the propriety of which it appears to us the less doubt can exist, when it is remembered that, in consequence of the change in the measure of the imperial gallon, the restriction now applies to a greater quantity than formerly, the two gallons, which formerly were only about 9 bottles, being now nearly 12 bottles, and that its prejudicial effects, as well upon the Revenue as upon the dealer and the consumer, are in proportion greater.

Appendix Nos. 11 to 18.

Scotland.

The present division of the licences is also strongly complained of by the same branch of trade in Scotland, as will be seen in the examinations and other documents contained in the Appendix to this Report, and especially in the memorial of the general meeting of the wine and spirit trade, held in Edinburgh in January 1835, in which, amongst other grievances, they complain 'of the distinction between dealers' and retailers' spirit licences as 'unjust in principle; no such distinction obtains in other trades, and they conceive 'a merchant should be allowed to sell his goods to any purchaser. It is an 'oppressive tax to the dealer, who has generally, also, to take a retail licence, from 'the difficulty, or rather the impossibility, of keeping his stock as the law requires.'

Appendix Nos. 4 to 52.

Some further observations applying to spirit-dealers will be found under the head of Licences to Spirit-retailers, since the two branches of the trade are frequently in England, and generally in Scotland and Ireland, carried on in conjunction by the same person or firm. We have there submitted our opinion that, so far as the licence duty is concerned, the distinction at present established between wholesale and retail spirit-dealers should be discontinued, and that the licence should be granted to dealers generally, to be fixed in proportion to the quantities dealt in.

Under this view of the subject we have refrained from submitting a specific scale of rateable licences for the spirit-dealers, to whom, however, should it still be deemed expedient that they should take out a distinct and different licence, we think there can be no question that the rateable principle should be applied.

The other invariable heads of licence duty charged under the title of Spirits are—

4th. *Makers of Stills in Scotland and Ireland.*—The annual amount of duty is 10*s.*, which in the last year was paid by six persons in Ireland, and by 13 in Scotland. The only observation which occurs on this head of licence arises from the circumstance of the duty being confined to Ireland and Scotland, and not being charged on persons of the same trade in England. The reason of this anomaly is obviously to be found in the different circumstances under which the trade of distillation is carried on in the several parts of the kingdom, the makers of stills for the twelve distillers being too few in number to call for a licence, either with a view to revenue, or for the purpose of being brought under the cognizance of the Excise. The distinction, however, deserves notice, as forming another of the numerous objections to which we have already had such frequent occasion to advert, as arising from a state of the law which operates with so much dissimilarity on the same trade when carried on in different parts of the United Kingdom.

5th. *Licences for persons using Stills in Scotland and Ireland, not being Distillers or Rectifiers.*—The annual duty on this licence is also 10*s.*; and in the last year was issued to 43 persons in Scotland, and to 35 in Ireland. The reason for the licence is merely to bring all persons using stills in those parts of the kingdom where the business of distillation is so generally diffused under the cognizance of the Excise, and, although this may afford sufficient grounds for the regulation, it must still remain open to the objection which has been urged under the preceding head, of a departure from general uniformity in the law.

Retailers of Spirits.—The rateable class of spirit licences is confined to the trade of retailers. These rates, by the General Licence Act already referred to, 6 Geo. 4, c. 81. are made to depend on the amount of rent at which the dwelling-house, in which the retailer shall reside at the time of taking out his licence, shall be rated for the purpose of the house-tax, or at which it shall be rated or valued. The duty on inhabited houses having been repealed since the passing of the above Act, the rate of licence now depends on the actual or estimated annual rent or value of the premises. By the table inserted from the Act at p. 6, it will be seen that for the lowest class of premises, of a rent or value under 10*l.*, the licence duty is charged at 2*l.* 2*s.* per annum; and for the highest class, being of the rent or value of 50*l.* or upwards (after five intermediate gradations), at 10*l.* 10*s.* per annum. It should be observed, however, that, as the above statute extended generally to Great Britain and Ireland, an exception is made in the table of rates of a class of retailers of spirits which is peculiar to Ireland, termed spirit grocers, being persons licensed as grocers to deal in coffee, tea, pepper, &c., and who are also permitted to have licences to retail spirits in quantities not exceeding two quarts, and not to be consumed on the premises: for this class of retailers a distinct table of rates for spirit licences is enacted, the lowest rate being 9*l.* 9*s.* per annum, where the premises of such spirit grocer are rated or rented at an annual rent not exceeding 25*l.*; and the highest rate (after two intermediate gradations) being 13*l.* 13*s.* for the licence, when the premises are rated or rented at 50*l.* or upwards for yearly rent. We have already referred to the two recent statutes by which alterations have been made in the above rates of licences for spirit retailers, namely, the Act of 1834, whereby the several rates of licence were increased to the extent of 50 per cent.; and the Act of last session (1835), whereby that addition was repealed as to all retailers who should not

receive or consume more than 50 gallons of spirits in the course of the year. By the Act of the present session the additional 50 per cent. imposed by the 4 & 5 Will. 4, c. 75, has been altogether repealed. No alteration has been made as to the rates payable in Ireland by the spirit grocers.

Your Lordships are aware that great attention has been recently drawn to this branch of Excise licences by the frequent mention of the subject in Parliament, and by the presentation of numerous petitions to both Houses, which have led to the several alterations in the law, in the last and present sessions, which are above referred to. We have, therefore, thought it advisable to enter into a more extended examination of this branch of licences than we have applied to the other heads contained in the same table of rates; and we proceed to offer some observations suggested by a general view of the subject, before we submit the recommendations which have been suggested on specific points brought under our notice in the course of our inquiries.

The questions which are involved in a general consideration of the subject of spirit licences have, from various causes, assumed a difficult and complicated character: this may in some degree be attributed to the circumstance of the subject being usually taken up with mixed views, directed at the same time to objects of revenue, and also to objects of police or public morals. But the difficulty is increased, as well by the different manner in which the manufacture of, and trade in, spirits is carried on in the several parts of the kingdom, as also by the connection of the trade in spirits with the trades of the wine-merchant and of the victualler. Notwithstanding, however, any impediments from the existing state of the law or practice, there can be no doubt that the paramount object ought to be the general consolidation of these laws, and the establishment of a uniform system of regulations, according to which a licence for the same business should be obtained on the same terms in any part of the United Kingdom. Much has certainly been done towards effecting that uniformity by passing the General Licence Act, to which we have above referred, and by repealing the numerous separate Acts under which the licences were previously granted: but, with respect to the particular licence now under consideration, it must be recollected that, in respect to by far the most numerous class of spirit-dealers, it is not sufficient to have complied with the terms of the Act relating to this head of licence duty, since, in order to enable the dealer to apply for his licence, he must be previously furnished with a certificate from magistrates and other authorities, the granting of which depends on the discretion of those who sign them. The different manner in which this discretion is exercised in different parts of the kingdom necessarily prevents the attainment of anything like a general uniformity in practice.

The reasons for the superaddition of this further authority to the Act of Parliament licence must obviously be sought for in the circumstances to which we have above adverted, that the business usually carried on under the licences in question involves considerations not only of revenue, but also of police.

On the first of these heads, that of revenue, we may here repeat the opinion which we have on several preceding occasions expressed, that, amongst the various kinds of domestic manufacture, that of spirituous liquors affords one of the fittest objects of taxation, and that consequently an Excise licence for the maker of, and the dealer in, this article may be considered as amongst the most legitimate means of adding to the revenue derived from such taxation. Admitting this general fitness of the trade in its several branches to be made a source of public revenue, it may be added that the amount of the duty to be charged on either branch (the manufacture or the sale) can hardly be fixed too high, until it shall have reached a point at which it shall be found to defeat its own object, by leading, in an extensive degree, to the manufacture or

sale of spirits by unlicensed instead of by licensed persons. This effect of the attempt to carry the amount of duties (however unobjectionable in other respects) to an amount beyond the limit at which, in practice, they are found to be maintainable, has been sufficiently exemplified in the whole history of the Excise duties on the manufacture of spirits as distinguished from the licence duty, to which we have fully adverted in the first part of our Seventh Report.

With respect to those considerations which belong rather to police than revenue, we would observe, in the first place, that, according to right principles of trade and taxation, the price of a licence, and the forms of granting it, being fixed by law, it should be in the power of every one to obtain such licence as a matter of right, on making application in the form prescribed by law, and paying the amount of the specified duty, whether the licence be for the sale of spirits or for the sale of tea, or any other Exciseable article; and that, in the one case more than in the other, the exercise of such right ought not to be checked by interference on the part of magistrates or any other authority superadded to that of the Excise. The rule thus stated being clearly the correct one with respect to all trades for the lawful exercise of which a licence is required, it will follow that the application of this rule ought to be universal, unless special cases should occur in which a departure from it could be justified on some sufficient grounds of public benefit or expediency. The case under consideration, of licences for retailers of spirits, when such licence is joined with one for the retail of beer and other liquors usually sold in public houses, is an instance of departure from the above rule; the grounds of such departure being the alleged necessity of establishing the means whereby some kind of security may be obtained for the due and orderly conduct of the business of the houses to which such licences are issued, by intrusting them only to persons of known good character. The object of these precautions is the prevention of that riotous and disorderly conduct which it is supposed would occur in case such licences were to be granted to all applicants indiscriminately.

On a full examination of the subject we are satisfied that this system of regulation will be found to rest on erroneous views, whether considered (as already intimated) in reference to the common rights of trade, or in reference to the professed object of the regulation as a means of suppressing disorderly conduct. We need not enlarge upon the injustice (unless under strong grounds of necessity) of requiring that all persons who may be desirous of engaging in one of the most useful as well as the most ordinary branches of trade, should, previously to their commencing such business, be subjected to an examination and certificate as to fitness and character, to which no other class of traders is liable; this certificate also must be annually renewed, and consequently the continuance of the business is made to depend upon the discretion and favour, and, it may be, upon the caprice of certain of their neighbours.

In addition to this restriction upon the embarking in the business of keeping an inn or public house, there are numerous Acts of Parliament which prescribe minute regulations of police as to the manner in which that business is to be conducted, and affix various penalties to the infraction of those regulations, either by the keeper of the house or the persons whom he receives. It may be added that a considerable part of the offences against which these regulations are directed are also already offences either against the common law, or the general laws of police, under the designation of riotous or disorderly conduct, as breaches of the peace. It may well be doubted whether this multiplication and diversity of legislative provisions, all directed against one class of offences, are calculated to produce results as effectual for the purpose intended as would be produced by a more simple and direct application of the law. The consideration which we have

given to the subject has convinced us that the general object in view, namely, that of preventing improper conduct in the houses of persons holding Excise licences for the sale of spirits, would be more likely to be promoted, whilst at the same time this branch of legislation would be more confined to its legitimate channel, if the regulations of the police as to keepers of public houses were to be altogether separated from the regulations as to granting licences; and if, as we have already intimated, every one should be at liberty, as of common right, to obtain a licence, but that the commission of abuses under that licence should be guarded against by distinct enactments. A leading object of this branch of law should, it appears to us, be that of investing the local authorities and tribunals with ample power to repress and punish all offences amounting to a breach of the public peace, order, and decorum, committed in licensed houses; that for this purpose those offences should, as specifically as possible, be classed and distinguished, and the overt acts amounting to evidence of the commission of such offences should, as far as might be, be defined; that, in annexing penalties to these offences, a distinction should be always made when they have been committed for the first time, and when they have been repeated,—in a first offence, for example, the penalty might be restricted to the payment of double the amount of the licence duty for the current year; for the second offence, a penalty of considerably larger amount might be inflicted; and the third offence might be visited with a disqualification to hold a licence for five years; for a further repetition of the offence, and for offences of a more flagrant and heinous character, there should be a summary power given to the local authorities of instantaneously shutting up the house, with a disqualification against the acquisition of another licence for a considerable term, such as two years. The trial of these offences should be at the quarter sessions for the counties, to which court there should also be an appeal against summary conviction by the local authorities, under an information, as in other cases.

We have been led to offer the above suggestions on what obviously belongs to considerations of police, rather than to considerations of revenue, in relation to spirit licences, because, on this particular head of licence duty, these considerations have been so much mixed together that it is hardly possible to examine the one without the other, and also because the result of our examination is to convince us that the admixture of legislature which at present exists in this respect ought not to be continued. It appears to us to be inconsistent with the general tenour of our laws that the applicant for a spirit licence should, more than applicants for other Excise licences, be considered, by the mere fact of his application, as making himself so far obnoxious to the notice of the police or civil authorities, as to require a certificate of his general character or behaviour before he is permitted to embark in his branch of lawful trade. Whatever may be the grounds on which a licence is made necessary for carrying on his trade, the correct principle seems to us to be that, having obtained such licence in the prescribed form, and thereby placed himself in a responsible situation as an accountant to the public Revenue, there should not be required from him any greater security for his conduct than is required from other licensed traders; and that if, in his ordinary capacity, he should be made amenable to the law in any respect beyond his neighbour, it should only be that, as a keeper of a house of public resort, he should necessarily be in some respects held responsible for the conduct of that house, and should be subjected to a forfeiture, or refusal of his licence only, on the ground of offences being committed in his house, to which he may be considered as a party, unless he can prove that he has used all the means within his power to repress or prevent them.

We are also equally under the conviction that all enactments on this subject

should be as simple and direct as possible, and should be made to bear upon acts which are recognised as positive and substantive offences in themselves, without reference to the use of spirituous liquors which may have produced them; and we would add that with regard to the offences so produced, as well as all other offences against public morals, it has been sufficiently proved by experience that all attempts to enforce morality by a multitude of legislative regulations will ultimately fail in their object, and that the proper course for the final or ultimate attainment of those results, which such regulations have failed in producing, is to lay the foundations for a general improvement in civilization and morals by a more universally diffused and a more efficient system of education for all classes of our population than has hitherto been established. In this view the effect of the progress of civilization and improvement, in all parts of the kingdom, may be confidently appealed to as far more than counterbalancing the encouragement given to the vice of drunkenness from the greatly increased facilities in the production and acquirement of spirituous liquor.

In suggesting the expediency of an alteration in the branch of law applicable to the subject under consideration, it is hardly necessary that we should also suggest the importance of taking that opportunity of assimilating, as far as possible, the differences now existing in the laws relating to public houses and spirit-dealers in England, Scotland, and Ireland. We have alluded to some of these differences in the course of our preceding observations, and many more would be found on a detailed examination of the numerous statutes applicable to the several parts of the United Kingdom. It is obvious that many of these differences had their origin in circumstances totally dissimilar from those which at present exist; and it may be added that the rapid progress which has within these few years been made towards a general assimilation of the habits and manners prevailing in the several parts of the kingdom seems naturally to call for a general assimilation of the laws in this as well as in other branches of legislation. As an instance of this approach to a similarity of habits we may mention the fact, which in the course of our inquiries has been repeatedly brought under our notice, of the rapidly increasing taste in Scotland and Ireland for beer instead of spirits as an article of ordinary consumption.

In reference to that part of the existing law, under which the power of carrying on business as the keeper of a public house is made to be altogether dependent upon the discretion of the licensing magistrates, it may be further observed that, amongst the reasons adduced for investing these functionaries with this extraordinary authority, it is usually alleged that the power is given to those who from local knowledge are peculiarly qualified to judge on the question whether a public house is required in the neighbourhood proposed, or, in other words, whether, in the absence of such superintending authority, too many public houses would not be opened. It seems unnecessary to enter into any length of discussion to show the insufficiency of the reason thus adduced as a ground for the interference of the magistrates: an examination of the ordinary results produced by unrestricted competition in any branch of trade will satisfactorily show that the decision of all questions of this kind, whether they concern the interests of the public or of the traders, may be confidently left to the operation of this principle. In addition to the general experience by which this proposition is supported we may adduce, as a case directly in point, the results of the recent experiments on one of the branches of the trade now under consideration, *viz.*, that of retailers of beer. When, in the year 1830, the retail trade in beer was thrown open, a multitude of persons, far beyond what the trade would support, were at first induced to embark in it, and there can be no doubt that, in the first year after the change, the excessive multi-

plication of beer-shops was productive of inconvenience to the public, as well as of loss to many of those engaged in the business. In the four years, however, which have since elapsed, it is notorious that the effects of unrestricted competition have, in a great degree, corrected all the evils which were at first experienced; the superfluous number of houses in the trade has gradually disappeared, and the business appears to be settling itself down to the footing adapted to the convenience of the places where it is carried on.

Rates for Spirit Licences.—We are strongly of opinion, as already intimated, that, so far as the licence duty is concerned, the distinction at present established between wholesale and retail dealers should be discontinued, and that the licence should be granted to dealers generally, the distinction being in the amount of duty to be paid, such amount to be fixed in proportion to the quantities dealt in, on the same principle as the amount of duty is fixed with respect to the other classes of traders who have hitherto been charged with licences at rateable amounts, namely, the brewers, maltsters, and tobacco-manufacturers, the wholesale dealers being charged with licences at the rates fixed for the largest sales, or unlimited quantities.

That a licence duty, when rateable, should be charged according to the quantities sold, certainly appears to be the fairest principle for a variable licence, not only in reference to the establishment of that rule in respect to which it already prevails, as before mentioned, but also in reference to what was stated at the first introduction of this tax, as quoted in a former page.

See p. 4.

The other principle which has been resorted to in the case under consideration, that of retailers of spirits, and also in that of retailers of beer, appears to be objectionable on several accounts. The amount, as originally fixed, was made to depend on the value at which the premises in which the trade was carried on were rated for the house-tax, or, on the cessation of this tax, at the actual or estimated rent of such premises. This mode of assessment cannot be considered as an appropriate one, not only on account of the subsequent total repeal of the house-tax, which formed the leading rule by which it was fixed, but also because the rent of the premises has, in a large proportion of cases, no reference whatever to the amount of spirits sold in them. This is peculiarly the case with respect to the better class of inns and hotels, as to which the rents are generally the highest on the scale, whilst the sale of spirits is altogether a secondary and inconsiderable object.

It is well known, on the other hand, that those premises in which by far the largest retail trade of spirits known in modern times is carried on, are intrinsically of little comparative value, and offer no accommodation for any other purpose; and a rent fixed according to the usual mode of calculation, and a licence duty rated accordingly, would bear no proportion to the quantities of spirits sold, or to the profits made under such licence. It may be added that in the most recent statute which has been passed on the subject of spirit licences, namely, the Act of the last session, whereby the addition which had been made by the Act of 1834, of 50 per cent. to the rates of such licences, was repealed as to all dealers not selling above 50 gallons in the year, the principle of quantity sold has been adopted as the criterion for the rate; and thus, in the cases which come within the repealing Act, the rate of licence is made to depend at the same time upon the two distinct and opposite principles of the value of the premises and the quantities sold.

In carrying into effect the principle of a licence rated according to the quantities of spirits sold, it has been suggested that such rate might be fixed according to the population of the places in which the licensed premises should be situate: it appears to us, however, that such a criterion would be wholly inapplicable to the present circumstances of the trade, especially in the metropolis and its neighbourhood, and in the great manufacturing and commercial towns, where spirit-shops

are opened without any restriction as to number, and frequently contiguous to each other, their enormous sales depending chiefly upon their situation in great thoroughfares, and upon the multitude of casual customers who are constantly passing.

It may be observed that, in the only existing instances of licences made rateable according to the quantities sold, the department of Excise, at the time when the rates were fixed, were furnished with the means of judging of such quantities, in consequence of the manufacturers of the article in question being in all of these instances also the licensed venders of it; on which account, in the cases of malt and tobacco, an accurate account was, and still is, taken of the whole quantity manufactured, on which the principal duty is charged; and in the case of beer, although the article produced is now exempted from duty, an Excise survey was, at the time referred to, maintained for the specific purpose of ascertaining the quantities made, on grounds to which we have adverted in a former page. In proposing that spirit licences should be made rateable according to the quantities sold, it must be admitted that the same means of ascertaining such quantities do not exist as in the cases of beer, malt, and tobacco: but still, so long as spirits continue to be received by dealers under an Excise permit, there will be, at least, that check on the quantities; but, even independently of that criterion, we are of opinion that, for the purpose of fixing the rate of licence according to the amount of sales, it would be sufficient to rely on the declarations of the traders requiring the licences, in the same way as we have proposed for the regulation of the licence on brewers after the abolition of the survey.

The following statement, which has been prepared by our secretary, and is the result of a very minute and laborious investigation of the subject, in the prosecution of which Mr. Harrison availed himself of the assistance and information of experienced practical officers of the Excise, points out so clearly the injustice and unequal operation of the principle upon which these licences are at present granted, and is so strongly confirmatory of the views we have above expressed in favour of a rate of licence according to extent of sale, that we think it right to insert it *verbatim*, as calculated to throw much light upon the subject, and as affording valuable *data* upon which to arrive at correct conclusions upon the subject:—

SPIRIT-RETAILERS' LICENCES.

"In considering the subject of the licences at present payable by the spirit retailers throughout the United Kingdom, difficulties of no ordinary nature present themselves. A very slight investigation of the present system, under which these licences are calculated and fixed, will be sufficient to show, not only that the principle upon which that system is based, *viz.*, the charging the licence upon the spirit retailers according to the rent at which their premises are rated, is most ill-founded, but also that in its practical operation it is most unequal and unjust, pressing heaviest, *viz.*, to the full amount of the highest licence of 15*l.* 15*s.*, upon a very numerous and respectable class of retailers, under the denomination of innkeepers and licensed victuallers, who, from the necessity in which they are placed of occupying premises of a better description, with a view to the accommodation of travellers, are consequently subject to high rents, and high parochial taxes, by which alone they become further subject to the above highest rate of spirit licence, whilst, in the far greater proportion of these cases, their actual consumption or sale of spirits is of an extent so limited as can only fairly justify a much more moderate rate of licence.

"Under such circumstances it is not to be wondered at that so many petitions from the licensed victuallers and innkeepers, from all parts of the kingdom, should have been presented to Parliament, not only urging the repeal of the 50 per cent. additional licence duty, imposed by the Act 4 & 5 Will. 4, c. 75, but also representing the injustice and unequal operation of the principle under which their spirit licences are calculated, *according to the amount at which their premises are rated*, instead of according to the *extent of their consumption and sale of spirits*, and consequent profit.

"That the latter is the just and equitable principle there cannot be a question, and an inspection of the petitions to Parliament above alluded to will show that it is the principle strongly advocated and urged in almost the whole of them.

"The former system, however, *viz.*, that of charging the licence according to the rate of rent, has been in operation ever since the year 1788, having been first enacted by the 27 Geo. 3, c. 30, by which the following rates were imposed, *viz.* :—

—	Under £15 per annum.	£15 and under £20 per annum.	£20 and under £25 per annum.	£25 and under £30 per annum.	£30 and under £40 per annum.	£40 and under £50 per annum.	£50 and upwards.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
These rates appear to have remained unaltered till the year 1815, when they were increased by the 55 Geo. 3, c. 30, as follows, *viz.*, to	4 14 0	5 2 0	5 10 0	5 18 0	6 6 0	6 14 0	7 2 0
The two first rates having in the following year been again reduced by the 56 Geo. 3, c. 113, to	7 1 0	7 13 0	8 5 0	8 17 0	9 9 0	10 1 0	10 13 0
At these rates they remained till 1825, when by the 5 Geo. 4, c. 54, and the 6 Geo. 4. c. 81, they were again reduced as follows, *viz.*	5 5 0	6 6 0	..	..	..	..	..
In the year 1834 an addition of 50 per cent. upon each of these rates was imposed by the 4 & 5 Will. 4, c. 75, by which they were fixed at the following amounts, *viz.*	(Under £10 per annum.) 2 2 0	(Under £20 per annum.) 4 4 0	6 6 0	7 7 0	8 8 0	9 9 0	10 10 0
	3 3 0	6 6 0	9 9 0	11 0 6	12 12 0	14 3 6	15 15 0

A deduction or abatement of this 50 per cent. additional has since been granted to all those retailers whose sales of spirits did not exceed 50 gallons in the year.

"It is absolutely necessary, with a view to forming any just conclusion or arriving at any correct judgment upon this important subject, to trace and investigate not only the practical operation of this scale of licence calculated according to rate of rent, but also what has been the practical relief which has resulted from the exemption from the 50 per cent., what have been the particular classes of licences to which that relief has principally applied, and to what particular classes of licence the further relief would apply in the event of the exemption from the 50 per cent. being extended to retailers whose sales do not exceed 100 gallons in the year.

"In order to illustrate these several points, accurate and detailed returns have been obtained from the Board of Excise, from which the following results are obtained :—

"In the first place it appears that, out of a total number of 83,746 spirit retailers in the United Kingdom in 1835, no less than 21,635 were included in the relief granted by the exemption from the 50 per cent. additional, the sacrifice of revenue caused by such exemption having amounted to 33,000*l.* out of a total of 521,520*l.*, which thereby became reduced to 488,520*l.*

"It is a curious fact, however, that, amongst these 21,635 retailers who were relieved, 122 only were of the highest class of licence, *viz.*, 15*l.* 15*s.*; 77 only of the next licence, *viz.*, 14*l.* 3*s.* 6*d.*; and only 216 of the next or 12*l.* 12*s.* licence; no less than 13,562 having been of the lowest rate of licence, *viz.*, 3*l.* 3*s.*, reduced

by the exemption to 2*l.* 2*s.*; and 6,853 having been of the next class of licence, *viz.*, 6*l.* 6*s.*, reduced by the exemption to 4*l.* 4*s.*

"It appears, therefore, that but a small proportion of that class of retailers who pay the highest rates of licence, and who, in consequence of the limited extent of their consumption of spirits, are petitioning the Legislature to be relieved from the 50 per cent. additional, participated in the above exemption; and it further appears that if that exemption were extended to all retailers whose sales do not exceed 100 gallons, with a view of relieving the high-rated retailers with small sales of spirits above alluded to, such expectation would be found to be altogether fallacious, and founded upon a totally erroneous view of the real state of the case —inasmuch as, although 10,854 retailers would benefit by such exemption, it appears that 279 only of the petitioning retailers, paying the highest rate of licence of 15*l.* 15*s.*—155 of the class 14*l.* 3*s.* 6*d.*—354 of the next class, 12*l.* 12*s.*—248 of the class 11*l.* 0*s.* 6*d.*, and 460 of the 9*l.* 9*s.* class, would be relieved, forming a total of 1,496 only out of the 10,854, whilst no less than 5,350 more retailers of the 3*l.* 3*s.* class would be reduced to 2*l.* 2*s.*, and 4,008 of the 6*l.* 6*s.* class would be reduced to 4*l.* 4*s.*; and a further sacrifice of revenue of 20,000*l.* per annum would be incurred without any efficient progress having been made towards relieving the high-rated retailers, with limited sales, who with so much apparent justice are claiming relief, the total number of retailers included in the five higher classes being nearly 16,000.

"The unjust and unequal operation of the present rates, calculated according to rate of rent, cannot be better illustrated than by the following facts deduced from detailed returns furnished by the Board of Excise, showing the rate of licence paid, and the lowest and highest number of gallons of spirits sold, by any retailer under each such licence in the following Excise districts, which have been selected as being well calculated to afford a fair average, and sufficient data whereon to form a tolerably correct calculation in reference to the whole kingdom :—

DISTRICT.	Rate of Licence.	Lowest Number of Gallons sold by any Retailers.	Highest Number of Gallons sold by any Retailers.
	£. s. d.	Gallons.	Gallons.
Twenty-second London District, or Holborn	15 15 0	60	94,832
	14 3 6	72	5,008
	12 12 0	180	976
Thirty-sixth London District, Minories	15 15 0	56	37,239
	14 3 6	121	5,717
	12 12 0	20	1,546
Sixth, or Marsh-gate London District	15 15 0	275	19,827
	14 3 6	120	5,751
Eighteenth, or Tottenham-court-road London District	15 15 0	120	36,385
	14 3 6	95	4,621
Thirty-ninth, or Limehouse London District	15 15 0	28	3,496
	14 3 6	82	4,521
	12 12 0	53	2,705
Liverpool, Fourth District	15 15 0	211	2,588
	14 3 6	26	1,848
	12 12 0	36	2,476
	11 0 6	20	1,156
Birmingham, Third District	15 15 0	49	2,875
	12 12 0	56	6,896
Leeds, Second District	15 15 0	54	3,888
Exeter, First District	15 15 0	19	4,210
	12 12 0	19	10,350
	11 0 6	21	1,627
	9 9 0	23	2,153
	6 6 0	51	17,149

DISTRICT.	Rate of Licence.	Lowest Number of Gallons sold by any Retailers.	Highest Number of Gallons sold by any Retailers.
	£. s. d.	Gallons.	Gallons.
Edinburgh, First District	15 15 0	1,506	20,755
	12 12 0	191	8,554
	11 0 6	286	8,857
	9 9 0	496	14,056
	6 6 0	17	10,822
	3 3 0	8	2,310
Glasgow, Fourth District	15 15 0	40	108,813
	14 3 6	398	24,583
	12 12 0	109	46,416
	11 0 6	15	9,014
	9 9 0	41	29,805
	6 6 0	51	19,204
	3 3 0	51	874
Dublin	3 3 0	5	1,290
	6 6 0	15	1,171
	9 9 0	240	3,477
	11 0 6	171	2,999
	12 12 0	30	7,691
	15 15 0	5	10,551

"An inspection of the same returns will show how few of the retailers paying the highest rates with comparatively moderate sales of spirits would be relieved by the extension of the exemption from the 50 per cent. to all sales not exceeding 100 gallons, as will be seen from the following statement:—

Sixth London District, Marsh-gate. — Out of a total of *thirty-two* paying the £15. 15*s.* licence, of 16 paying the £14. 3*s.* 6*d.* licence, and of *six* paying the £12. 12*s.* licence, *not one in the whole district would be relieved.*

Eighteenth London District, Tottenham-court-road. — Out of a total of *eighty-one* paying the £15. 15*s.* licence, *not one* would be relieved; and of the remaining *nine* in the district, all paying the £14. 3*s.* 6*d.* licence, *one* only would be relieved.

Twenty-second London District, Holborn. — Out of a total of *sixty-six* paying the £15. 15*s.* licence, *five* only would be relieved by extending the exemption to 100 gallons; out of *twenty-one* paying the £14. 3*s.* 6*d.* licence, *four* only would be relieved; and out of *nine* paying the £12. 12*s.* licence, *not one* would be relieved.

Thirty-sixth London District, Minories. — Out of a total of *fifty-seven* paying the £15. 15*s.* licence, *two* only would be relieved; of *nineteen* paying the £14. 3*s.* 6*d.* licence, *not one* would be relieved; and of *thirteen* paying the £12. 12*s.* licence, *not one* would be relieved.

Thirty-ninth London district, Limehouse. — Out of a total of *twenty-eight* paying the £15. 15*s.* licence, *two only* would be relieved; of *forty-four* paying the £14. 3*s.* 6*d.* licence, *one* only would be relieved; of *one hundred* paying the £12. 12*s.* licence, *six* only would be relieved; and of the remaining *thirty-four* in the district paying respectively £11. 0*s.* 6*d.*, £9. 9*s.*, and £6. 6*s.*, *one* only would be relieved; forming a total of *ten* who would be relieved out of *two hundred and six.*

Liverpool, Fourth District. — Out of a total of *seventy-nine* paying the several licences of £11. 0*s.* 6*d.*, £12. 12*s.*, £14. 3*s.* 6*d.*, and £15. 15*s.*, only *five* would be relieved; *not one* out of *sixteen* paying the highest licence would come within such relief, and but *one* out of *sixteen* paying the £14. 3*s.* 6*d.* licence.

Birmingham, Third District. — Out of a total of *forty-eight* paying the highest licences down to the £9. 9*s.* licence, including, therefore, all those rated at from £20 to £25 a-year, *fifteen* would be relieved.

Leeds, Second District. — Out of a total of *thirty-four* paying the five highest licences, *twelve* would be relieved.

Stratford-on-Avon District. — Out of a total of *nineteen* paying the five highest licences, *four* only would be relieved.

Edinburgh, First District. — Out of a total of *one hundred and fifty-five* retailers, paying from £6. 6*s.* to £15. 15*s.*, only *three* would be relieved.

Glasgow, Fourth District.

25	retailers, paying the	£15	15	0	licence, *three* would be relieved.
12	,,	14	3	6	,, *not one* would be relieved.
21	,,	12	12	0	,, *not one.*
22	,,	11	0	6	,, *three* would be relieved.
31	,,	9	9	0	,, *three* would be relieved.

111; consequently *nine* only would be relieved out of a total of *one hundred and eleven.*

Dublin	Out of a total of *two hundred and eighty-three* retailers in the whole district, including even the lowest licence of £3. 3*s.*, *eighteen* only would be relieved if the exemption from the 50 per cent. were extended to all sales not exceeding 100 gallons.

'It is clear, therefore, that the greater portion of those classes of retailers who 'are petitioning the Legislature for relief, would not be benefited by the exemption 'of all whose sales do not exceed 100 gallons from the additional 50 per cent. any 'more than they were by the grant of that exemption to all sales not exceeding '50 gallons.

'But a perusal of the petitions to Parliament will show that it is not merely an 'exemption from this additional tax which is prayed for, but that in almost all the 'petitions it is the principle upon which the licence is calculated, *viz.*, according to 'the amount at which the house is rated, which is objected to as operating most 'unequally and unjustly upon the retailer; the petitioners urging almost universally 'that a scale of licence calculated according to extent of sale, is the only just and 'equitable principle upon which to fix their licences.

'The following extracts from a few of the petitions to Parliament are inserted as 'strongly illustrative of these points:

Extracts from Petitions presented to Parliament upon the subject of the Spirit Duties.

Licensed Victuallers and Innkeepers of Leeds.

That your petitioners submit to your Honourable House, that there is a manifest and palpable injustice in taxing them for licences to retail spirits according to the scale or rental of their houses and premises, because it is notorious that the size and rental of the respective premises, occupied by your petitioners, can in no respect be fair criteria or means by which to measure the quantum of spirits sold or consumed therein, many of your petitioners occupying premises of a greater rental than others, and yet retailing a less quantity of spirits, whilst others of your petitioners, occupying premises of about the same scale or rental, differ from each other in a considerable degree in the amount of spirits sold and consumed in their respective premises from various causes, but chiefly those of a local nature.

Licensed Victuallers and Innkeepers of York.

That your petitioners consider the present mode of assessing the duty upon retail spirit licences as most unequal and unjust; as many of your petitioners who pay 15*l.* 15*s.*, being the highest rate of licence duty, do not consume one-fourth the quantity of spirits that many do who only pay 8*l.* 8*s.* for their spirit licences.

Licensed Victuallers and Innkeepers of Sheffield.

That your petitioners consider that the principle on which the additional tax is levied, *viz.*, according to the rate of the house, instead of the quantity of spirits sold, is inequitable and unjust, supposing the tax to have been at all politic or called for; inasmuch as in a great proportion of the licensed victuallers' houses, however large, and more especially in the country and provincial towns, the article of spirits forms a small portion of the business.

Licensed Victuallers and Innkeepers of Knaresborough.

That the additional duty on licences for retailing spirits falls upon your petitioners with unjust and oppressive weight from the great and glaring inequality of its operation, the amount of the licence bearing no practical reference to the quantity of spirits sold by your respective petitioners, many of them not disposing of more than one-tenth of the amount sold by others of your petitioners who pay no more for their licence.

Licensed Victuallers and Innkeepers of Wakefield.

That the innkeepers and victuallers of this kingdom are generally rented considerably higher for their premises than such premises would produce for any other business, and which renders them liable to higher parochial and other rates and taxes.

That your petitioners humbly submit to your Honourable House the manifest injustice of taxing taverns for the retailing of spirits in proportion to the size or rental of the house, as it is so obvious that the premises cannot afford a just or equitable criterion of the quantum of business done, or consumption of spirits therein; and your petitioners humbly submit that a more equitable and just gradation of duties would arise from the amount of consumption, and not as by the present law from rental of premises.

Licensed Victuallers and Innkeepers of Romford.

That, from the circumstance of Romford being a large market-town, your petitioners, in order to the accommodation of those of their customers who reside at a distance therefrom, are under the necessity of providing themselves with large yards and extensive stabling, which are used only once in a week, and that the said yards and premises, in addition to their houses, having been assessed to the late house tax, a considerable and unfair increase has thereby been made to the spirit licence duty.

Your petitioners also beg to state, that many of them sell a very small quantity of either

wines or spirits; notwithstanding which, by the laws now in force, some of them are compelled to pay as high a licence duty as the proprietors of the largest hotels and gin-shops in London, whose sale of wines and spirits in one week is greater than that of your petitioners in one year.

Licensed Victuallers and Innkeepers of Richmond, Yorkshire.

That your petitioners humbly suggest to your Honourable House, that it would be more equitable, as appears to them, to cause the licence duty to be regulated by the proportionate quantity which each licensed victualler may have sold during the preceding year, as by so doing the charge would be in the ratio of the means of paying it.

That, had your petitioners been engaged in a trade which held out inducements to the consumption of spirits only, whilst they were at no expense or inconvenience for, and which did not conduce to the general accommodation of the public, they would not have ventured thus to complain to your Honourable House of the operation of the law of last session.

Licensed Victuallers and Innkeepers of Cambridge.

That, under the existing Excise laws, such of your petitioners as occupy houses valued at 20*l.* per annum or upwards, are charged for their licences to retail beer, the sum of 3*l.* 3*s.* each, and for their licences to retail spirits, sums varying from 9*l.* 9*s.* to 15*l.* 15*s.*

That the sums paid by your petitioners for such licences have been increased at the rate of 50*l.* per cent. by an Act passed in the last session of Parliament, having been previously to the passing of that Act greatly increased, in consequence of surcharges made by the Surveyor of Assessed Taxes; and that the duty on spirit licences is, and has been felt to be, so very high, compared with the limited profits realized in some instances by the sale of spirits, that previous even to the late augmentation, many persons declined to renew their licences, and others do not intend to renew them after the expiration of the current year, whilst several of your petitioners continue to sell spirits with little or no profit, and merely for the accommodation of their customers, or in order that the character and respectability of their houses should not be lowered.

That, in the opinion of your petitioners, the principle of charging the Excise duties on the sale of beer or spirits, according to the amount of rent or assessment of the house, is extremely erroneous, inasmuch as the amount of profits, or the extent of sale, in very few instances depends on the value of the premises; and your petitioners believe that, in many cases, the occupiers of houses of small value sell considerably more spirits than the occupiers of large and extensive inns, and that in some instances this arises from the former being less scrupulous as to the character and conduct of those admitted into their houses, than the latter are necessarily obliged to be.

That your petitioners humbly submit that, if the duties on beer and spirit licences could be imposed according to the quantity of beer and spirits actually consumed, (in the same manner as the Excise duties are paid on brewers' licences,) the amount of revenue would be materially increased, and spirit licences would be taken out by many respectable publicans, whose business in the spirit line is at present too limited to justify the great expense of a licence, under the present law.

'The justice and equity of the principle urged in these petitions, of calculating 'the licence according to extent of sale, are so evident, as well as the unequal and 'unjust operation of the present system, that it is superfluous to add more in proof 'of these points, which may in truth be considered incontrovertible. The very fact, 'however, of so many of the spirit retailers over the whole kingdom being at present 'subject to the higher rates of licence in consequence of the high rates of their 'houses, notwithstanding the smallness of their sale of spirits, has rendered it most 'difficult to form any scale, calculated according to sale, which should not be pro-'ductive of a very heavy loss of revenue.

'The Board of Excise, in a memorandum submitted to the Chancellor of the 'Exchequer, appear to have considered this difficulty insurmountable, having, in an 'endeavour to work out the principle, submitted the following scale, *viz.*—

	£.	*s.*	*d.*
When the sale should not exceed 10 gallons	2	2	0
„ 25 „	3	3	0
„ 50 „	4	4	0
„ 75 „	5	5	0
„ 100 „	6	6	0

'And so in proportion increasing at the rate of 1*l.* 1*s.* for every additional 100 'gallons.

'The effect of this scale upon a few particular districts was calculated, and a 'heavy loss was the result, and the attempt was abandoned.

'The accomplishment, however, of such a scale, if possible, is much too important in every point of view to be given up upon any such limited experiment as that which the Commissioners of Excise appear to have made, or until after the most minute and laborious investigation and research. Such investigation has been bestowed. Several scales have been accurately tried, and their operation compared with the rates of licence at present paid by the retailers in several districts of the kingdom, with the aid of practical officers of the Excise, of acknowledged judgment and experience, and the result has been most satisfactory.

'A scale has been at length prepared, which, it will be observed, is infinitely less burthensome upon the retailer than that proposed and abandoned by the Excise; at the same time that, in its practical effect, it will relieve the *whole* of those retailers throughout the kingdom who are so justly seeking relief, whilst, by the addition of a small increase in just proportions upon those whose sale of spirits and consequent profits are extensive, but whose present licences are disproportionately low, the revenue will be saved from loss; and if the effect of it as regards the rate per gallon be considered, which it will be seen varies from 1*s.* 1½*d.* the gallon the highest, to one farthing the gallon the lowest, it is not too much to hope that when such important results are accomplished by it, and the just claims of so numerous and respectable a class of persons, amounting to many thousands throughout the kingdom, are thereby attended to, it will meet with general approbation and support.

'Proposed Scale of Licences for Spirit Retailers, calculated according to the Number of Gallons sold by each.

Number of Licences.	Scale of Number of Gallons Sale.	Rate		Estimated Amount of Licence Duty under each Rate.
		Of Licence.	Per Gallon.	
		£. s. d.	s. d.	£. s. d.
17,700	— under 50	2 2 0	0 10	37,170 0 0
11,000	50 ,, 75	4 4 0	1 1¼	46,200 0 0
8,080	75 ,, 100	5 5 0	1 0⅗	42,420 0 0
13,600	100 ,, 200	6 6 0	0 7⅕	85,680 0 0
7,980	200 ,, 300	7 7 0	0 5¾	58,653 0 0
9,380	300 ,, 500	8 8 0	0 4	78,792 0 0
4,800	500 ,, 750	9 9 0	0 3	45,360 0 0
4,800	750 ,, 1,000	10 10 0	0 2½	50,400 0 0
4,500	1,000 ,, 2,000	12 12 0	0 1½	56,700 0 0
1,325	2,000 ,, 3,000	15 15 0	0 1¼	20,868 15 0
615	3,000 ,, 4,000	18 18 0	0 1¼	5,807 15 0
205	4,000 ,, 5,000	21 0 0	0 1	4,305 0 0
102	5,000 ,, 6,000	26 5 0	0 1	2,677 0 0
100	6,000 ,, 7,000	31 10 0	0 1	3,150 0 0
95	7,000 ,, 8,000	36 15 0	0 1	3,491 5 0
87	8,000 ,, 10,000	42 0 0	0 1	3,654 0 0
57	10,000 ,, 50,000	52 10 0	0 0½	2,992 10 0
55	50,000 and upwards.	65 0 0	0 0¼	3,575 0 0
				551,896 5 0

'T. Charles Harrison.'

The facts described and the suggestions offered in the preceding paper are, we think, deserving of the most serious consideration. They strongly illustrate the unjust and unequal operation of the principle upon which the spirit-retailers' licences are at present calculated, and are at the same time fully confirmatory of the views we have expressed in favour of making the spirit licences rateable according to the quantities sold.

Spirit-Grocers in Ireland.—We have already referred to this distinct head of rateable spirit licences, the rates on which are made to depend, as in the other class of spirit-retailers, on the value of the premises, estimated or rented, in which

the business is carried on. From the official return at page 12, it will be seen that the number of licences issued under this head for the last year was 204, and the total amount of revenue received 2,143*l.* 1*s.* This species of licence was first introduced by the Irish Parliament in 1791, and we have understood the reason for its introduction to have been, that it was at that time thought desirable that means should be provided for enabling persons, purchasing spirits in small quantities, to procure them without having resort to a public-house. It is probable that at the time this provision was made, there were circumstances connected with the state of Ireland which rendered such an enactment expedient, which do not at present exist, or at least not in the same degree of force. On general grounds, we are not aware of any sufficient reasons why the trade in spirits should not be conducted in Ireland on the same footing as it is in Great Britain, and more especially as it is in Scotland, in which part of the kingdom the circumstances relating to that trade are, in most respects, similar to those in Ireland; and there can be no doubt that there ought to be some strong ground of expediency shown to justify such a departure from the uniformity of the law: that this peculiarity of the law is not effectual in checking general abuse in the consumption of spirits has long been too well known to require that it should be further insisted upon, and we will only add, that the fact of such being the case has derived the strongest confirmation from a document of high authority, which has recently been submitted to Parliament; we allude to the first Report of the Commission appointed to inquire into the policy of establishing a system of Poor Laws in Ireland, from which we extract the following paragraph, directly applying to the point under consideration:—

Among the many causes of Irish misery which have been brought under our notice, one of the most prolific, assuredly the most pernicious, and, we fear, the most difficult to be reached by any direct legislation, is *the inordinate use of ardent spirits*—its baneful effects are felt by every class. So far back as the year 1760, petitions were presented to the Irish House of Commons from the manufacturers of the liberties in the city of Dublin, sheermen and dyers, workers in silk, in linen, woollen, &c., complaining of cheap spirits, and of the increased number of dram-shops, and attributing the decay of trade to the then greatly increased use of them. 'Making artisans idle and dissolute;' 'inducing men not to work half their time;' to enter into combinations to enhance the price of labour, 'which prevents petitioners bringing goods to market on proper terms.'

We fear that the evils then so strongly pointed out as closely connected with this indulgence continue so still, and that the practice of allowing dram-shops to remain open on *Sundays* greatly tends to increase the mischief by holding out temptation to the labouring man to sacrifice the quiet enjoyment of his home upon the only day when it could be unbroken by labour, and to waste in revelling and drunkenness the wages that should have secured the comfort of his family. The whole subject is one of deep and painful interest, when we consider the barrier which is thus opposed to improvement, moral or physical; and it is full of difficulty, from the apprehension that any attempt to correct the abuse by means of increased duties would be met by increased illicit distillation, and thus the revenue be injured, without any corresponding benefit being produced to morality.

Prevented, therefore, from recommending any increase of the duty, we must chiefly rest our hopes of amendment on the improved state of moral feeling, which will, we trust, grow out of an improved condition of the people.

Although, however, we refrain from calling for the introduction of any increased taxation, we feel it our duty earnestly to press the necessity of enforcing, and, if necessary, *amending, the law already in existence for preventing grocers from selling spirits to be consumed on the premises, and restricting the sale of drams to the houses expressly licensed for that purpose.*

The first law on this subject was passed by the Irish Parliament in 1791, forbidding grocers to sell in quantities less than one gallon; in 1793, when this Act was expiring and about to be renewed, the grocers themselves, when petitioning, stated, that they were not only willing, 'but desirous of being restrained from selling drams, or any quantity of spirits to be consumed within their shops, or on their premises, under any penalty which the wisdom of Parliament might think proper to inflict.'

In 1818 a law passed, 58 Geo. 3, c. 2, allowing them to sell in any quantity, but not allowing spirits so sold to be drunk on the premises; and by a law passed in 1826 (6 Geo. 4, c. 81) it was enacted, that spirits should not be sold for consumption on the premises unless with the victualler's licence, requiring entertainment to be provided for travellers, thus intending effectually to preclude the indiscriminate sale of drams. Under this Act,

which is still in being, the Commissioners of Excise for a time refused retail spirit licences to grocers; but after a very short time the practice (*though not the law*) was altered, and up to the present time grocers have been permitted to retail drams without interference from the constituted authorities. To show the ill effects of removing that description of dram-shop from the wholesome magisterial restraint to which regular public-houses are still subject, we may state, on the authority of Mr. Pape, an officer of Excise in the Dublin Office, that 'numbers of persons who had been refused licences for public-houses by the magistrates, have obtained grocers' licences from the Excise, and under that cover have carried on a system of dram-selling, and often of *the most mischievous character*.' And in a letter from the head police, 17th June, 1834, it is stated, that 'the number of grocers licensed in Dublin to sell spirits for consumption elsewhere than on the premises is only 81, whilst that of publicans' licences for selling for consumption on the premises is 1,082, *of whom about one-half are also grocers*, and in no substantial respect come within the description of *victuallers*.' The letter goes on to say, '*of the mischief of combining the two licences of publican and grocer, as holding out at once a temptation and an excuse for frequenting dram-shops under the pretext of purchasing groceries, the magistrates have long entertained a deep impression, which every increase of experience has only served to confirm, but, as the law now stands, the renewal of both such licences, when once obtained, cannot be prevented.*'

We trust we have said enough to justify our recommendation that the subject may be fully inquired into by competent legal authority, as well as the expression of our earnest hope that whatever decision may be come to as to the best mode of remedying the evils incident to the present system, no question of merely fiscal policy will be suffered to interfere with the great and paramount object of reforming the moral habits of the country, and thus affording the best guarantee for its future prosperity.

Our inquiries, when in Ireland, not having been particularly directed to this head of licence duty, we should not, without a more detailed examination than we have at present the means of pursuing, into the nature and effects of the regulation in question, both as regards the parties dealing under it, and also as regards the other ordinary branches of the spirit trade, feel ourselves prepared to express a decided concurrence in the recommendation contained in the above extract from the Report of the Commissioners on Education, that this head of licence duty should be immediately abolished. We should add, however, that so far as our observation and inquiries as to the effects of this regulation have extended, we feel great doubts as to the existence of any grounds of necessity, or even of expediency, for this departure in the case of Ireland from the rules of law under which the spirit trade is carried on in the other parts of the United Kingdom: independently of the reasons adduced by the Commissioners of Education, there can be no doubt that this want of uniformity in the law forms of itself a strong objection to the continuance of the regulation in question.

We proceed to offer some remarks upon the several points relating to the Excise licences for retailers of spirits which have been submitted to our consideration in the course of our recent inquiries.

Spirit Licences, Scotland.

With respect to spirits, the evidence which we have received has been collected chiefly in the course of our examinations on the subject of distillation in Scotland; and it should be observed that, in that part of the kingdom, the questions on the subject of spirit licences receive a peculiar character, from the circumstances under which the several branches of the spirit trade are there carried on, in reference to the trade of the manufacturers of spirits or distillers. In our former Report we have adverted to one of the principal questions arising on this part of the subject, namely, that between the wholesale dealer and the distiller; and have referred to some of the examinations and memorials in which the claim of the dealer to be protected by law against the competition of the distiller is insisted upon. In several of the memorials and other documents which are inserted in the Appendix to the present Report, the same claim is strongly urged; the general grounds, however, appear to be the same as those to which we have already referred; namely, that the trades of the distiller and the dealer being in the eye of the law distinct, and being carried on under distinct licences, the former should be prevented by law from inter-

See Appendix Nos. 6, 7, 8, 9, 10.

fering with the province of the latter, unless a dealer's licence should be taken out in addition to that of the distiller. We have already given our opinion that the circumstances under which the business of distillation is carried on in Scotland and Ireland, are not such as to admit of a restriction such as that which is contended for being generally enforced; and we should add, that on further consideration of the question, we are confirmed in our opinion against the principle of any such restriction. At the same time, however, we conceive that the point in question is one of those which must be taken into consideration whenever the general subject of Excise licences shall undergo a revision.

Another point of peculiarity with respect to the spirit dealers in Scotland is, that the different branches of the trade, namely, the wholesale and retail, and also the wine and spirit trades, are more generally carried on by the same person, or by the same firm, than is the case in England. It is, we apprehend, in consequence of this union of trades that some of the regulations respecting licences, which were intended to meet partial objects, become generally applicable to the trade, and have given occasion to numerous and urgent representations from the dealers in Scotland; whilst from those in the same trade in England we have not received any similar complaint. This circumstance, it should be added, will, in our ensuing remarks, prevent us from observing the order which we had proposed, of separating our observations on rateable licences, from those on licences of invariable amount, since many of the representations and remarks to which we shall refer, apply indiscriminately to the rateable licence of the retailer, and the invariable licence of the dealer, when those trades are united in the same person.

The representations to which we allude will be found fully stated in the following documents, copies of which are inserted in the Appendix. Two memorials from the Association of the Wine and Spirit Merchants of the City of Glasgow; Extract from Notes on the Grievances of the Excise Laws, by Mr. Robert Stewart of Glasgow; a Letter from Mr. George MacKay, a Magistrate of Inverness; Substance of a Memorial to the Treasury from One Hundred and Sixty Traders of Edinburgh; Statement of the Grievances of the Wine and Spirit Dealers of Montrose; Letter from the Spirit Dealers of Kirkaldy; Letter from the Spirit Dealers of Glasgow, and Letter from the Spirit Dealers in Arbroath; and also in the Examinations of Mr. Wm. Hetherington, Surveying-General-Examiner; Mr. Joseph Sayell, Retired Officer of Excise; and of Mr. Daniel Eadie Macaulay, Tavern-keeper; Mr. James Wright, Wine and Spirit Merchant; Mr. Lewis Cameron, Spirit and Provision Merchant; and Mr. Gilbert Lang, Solicitor and Secretary to the Deputation of Glasgow.

Appendix Nos. 1, 2, 3, 4, 5, 6, 7, 8.

Appendix Nos. 50, 51, 52.

The substance of the grievances which are thus brought forward appears to consist in the following particulars: 1st. That part of the present licensing system which imposes the necessity upon persons intending to sell ale, beer, and other exciseable liquors, to obtain a certificate of character for that purpose, which certificate is required to be annually renewed. This regulation is imposed by the sections 13 and 14 of the Act of 6 Geo. 4, c. 81, and is further enforced by the Act of the 9th Geo. 4, c. 58 (commonly called Home Drummond's Act). From the usual course of the trade in Scotland, as we have already intimated, this regulation becomes applicable to the largest proportion of that class of traders, and is felt by them (and we think with justice) as a great and unnecessary hardship. The vexation and annoyance of being compelled annually to pass through this ordeal, as well as the unsatisfactory result with which it may frequently be attended, are sufficiently obvious; and are placed in a strong light in the memorials and statements to which we have above referred. The whole of the subject of licences for the sale of exciseable liquors appears to us, as we have already intimated, to require

a full investigation in the various parts of the kingdom, with a view to the general revision of the law, for which purpose a more extensive inquiry would be necessary than we have had an opportunity of making: at the same time, however, we should add, that from the consideration we have given to the several documents which have been hitherto brought before us, we are disposed to concur in the view taken in the memorial of Mr. Stewart, and are of opinion that the course there pointed out would be the proper regulation as to licences, as far as Scotland is concerned, namely, that the production of the existing licence should be a sufficient claim for its renewal, unless on special grounds brought forward in opposition to it. We also think that, as there proposed, the annual amount of the licence should be paid in advance, and that an additional sum, either as actual payment, or by way of caution-money, should be taken on the first application for such licence. We have the less hesitation in recommending that the annual renewal of the certificate of character should be dispensed with, because we find from the examination of Mr. Hetherington that he concurs in opinion that such a change might safely be conceded. We beg also to call particular attention to a letter from Mr. Gillon, M.P., upon the same subject, which will be found in the Appendix. Appendix No. 50. Appendix No. 10.

2dly. Another well-grounded subject of complaint amongst the same class of traders appears to be the periods of the year fixed for the renewal of licences. It is stated that 'instead of making them (the licences) payable, as they ought to be, all 'at one time, one class of licences is payable in July and another in October, which 'occasions a great deal of unnecessary trouble to traders; and sets of notices being 'issued every time, the expenses must be considerably increased. These licences 'ought to be made payable at the usual and annual term of removal, and, as already 'stated, paid in advance.' Appendix No. 2. The same point is strongly insisted upon in the examination of the deputation of wine and spirit dealers at Glasgow. Mr. Lang states, on the part of this deputation, 'We have come to the resolution to petition Par- 'liament for a change of the time at which our licences are granted. By the laws 'of Scotland houses and lands are entered into at the terms of Whitsuntide and 'Martinmas, and no other terms; the Excise laws make the month of October the 'time at which licences are granted. By an Act of Parliament the magistrates of 'the county and city are allowed to hold two meetings to license, but they are 'held at a very inconvenient time—the last Tuesday in April in every year. 'Notices have to be given in a fortnight previous; in consequence every spirit 'dealer who wishes to take a house is obliged to settle with his landlord for that 'house six weeks previous to the day of entry. There are many inconveniences 'arising from the anomaly. Suppose a person comes into a house which has never 'been licensed, and continues only one year in the trade, he loses six weeks' 'licence duty prior to his entry. Suppose he wishes to leave the trade, and the 'person coming into the house does not wish to try that trade, the retailer again loses 'another six weeks' duty. Suppose his landlord wishes to keep up or raise the rent 'of a licensed house, all he has to do is to run the poor dealer up to the last moment of 'applying for licence, and he is obliged to come to his terms or lose it altogether. 'These are hardships which happen continually.' Appendix No. 52. As a remedy for the inconvenience complained of by the deputation, it is proposed, 'that the Excise term of licens- 'ing, and the Scotch term of entry to houses, should be the same; that we should 'pay the licences the day we enter possession of our premises, or the day afterwards. 'We propose we should pay our licences on the 1st day of June, and, in that way 'entering on the 28th of May, we should pay for the year we actually possess our 'premises.' The further proposition is, 'that the licences once granted shall 'remain in force so long as the tenant continues in possession of his premises, and 'conforms to the Excise laws.' On this part of the subject, and especially as to the discretion given to the local magistrates to refuse the certificate for the licence,

or, in other words, to take away such licence, it is strongly urged, on the part of the above deputation, 'when there is a provision made in that very Act, why put 'us into the power of a local magistracy, when the Act says that licences shall be 'taken away but for certain offences? In fact, the local law and the law of the land 'are in contradiction one to another. Our wish is solely that, having once gained 'a certificate, that shall remain in force as long as the person remains in the same 'house, and is not convicted of a breach of the Act of Parliament; and that we 'should be relieved from the necessity of having to make applications every year.' The representations above referred to, respecting the time of taking out the licences, as well as respecting the necessity of renewing them, appear to be in all respects deserving of attention; and we would accordingly recommend that steps should be taken for making new arrangements, in both respects, on consultation with persons conversant with the practice of the trade, as well as of the law, in Scotland.

The other provisions of the existing regulations on the subject of licences, which the traders in Scotland agree in representing as grievances, are principally those which relate to the distinctions in the rates of licences, which they consider as not being applicable to the general state of the trade as it is carried on in Scotland.

Appendix No. 4. From the memorial of the meeting of the trade in Edinburgh it will be seen that they complain, 1st. 'Of the late increase of 50 per cent. on the retail spirit licences 'as falling with undue severity on them. Their premises are not exclusively occupied 'by the spirit trade, but a great part of them as wine-vaults, or as warehouses for 'the sale of groceries. In the greater number of cases their rents exceed 50*l.*, 'and their spirit licence, which was before 10*l.* 10*s.*, is now raised to 15*l.* 15*s.* If 'it was the intention of the Legislature to reduce the number of public-houses, that 'would be better effected by making the spirit licence a fixed sum, without refer-'ence to the rent, as in the wine licence; the worst classes of these houses being 'generally low rented, and paying before 2*l.* 2*s.*, are now advanced only to 3*l.* 3*s.*, 'thus making the respectable class of the trade bear what was intended for the other.' 2dly. They complain, as we have already observed, 'of the distinction between 'dealers' and retailers' spirit licences as unjust in principle; no such distinction 'obtains in other trades, and they conceive a merchant should be allowed to sell his 'goods to any purchaser. It is an oppressive tax on the dealer, who has generally 'to take also a retail licence, from the difficulty, or rather the impossibility, of 'keeping his stock as the law requires; and it exposes the retailers to informers, 'who may purchase for cash a gallon or two of spirits, without the seller being 'aware that the purchaser is a retailer, and thus have to defend himself in a revenue 'court, while he had no intention of breaking the law.

'3dly. They complain of being classed with publicans, while they do not at all 'carry on that trade, but sell exciseable liquors to their customers for use in their 'own houses, as they do the other articles they deal in. They wish to obtain a 'different kind of licence altogether from publicans, and to be relieved from the 'vexatious system of certificates from magistrates, to entitle them to obtain a 'licence, as being quite inapplicable to them, and in some measure making their 'business itself depend upon the pleasure of these functionaries.'

With respect to the first of these grounds of complaint, it will be observed that relief is intended to be afforded by the Act of the present session, already referred to, by which the additional 50 per cent. complained of will be altogether abolished. No further observations, therefore, are necessary on that head. It will be seen,

See Appendix No. 51. however, that Mr. Sayell, whom we consider as a valuable practical authority on these subjects, gave it as his opinion, shortly after the increase was made in 1834, 'that the last law with regard to the spirit licences will be found in its operation to 'be very oppressive, and that it will lead to the discontinuance of a great many 'licences for public-houses in country-places and towns.' He adds, 'I think it will

'have precisely the contrary effect to what was intended; it was intended to put 'down gin-shops, instead of which it will encourage them. In every town there 'are two or three houses, which make it their study to retail spirits in large quan-'tities; those are commonly denominated gin-shops, and those individuals sell, 'perhaps, 2,000, 3,000, 4,000, or 5,000 gallons of spirits in a year; and therefore 'the increase of a few pounds in their licence is of no consequence, while to the 'small publicans the increase to that extent must be exceedingly oppressive.'

The two other complaints contained in the memorial from Edinburgh relate to the principle which has been adopted in the general scale for the rates of licences. We have already intimated that, in our opinion, this scale calls, in many respects, for revision; and amongst the topics for consideration, on such revision, both of the above-mentioned representations should receive due attention.

Sweets.—Retailers of Sweets or made Wines, Mead, Metheglin.—We have already observed that, on the repeal of the Excise duty on sweets or made wines, the licence duty paid by the manufacturer of those liquors was also made to cease, but that the licence was still required to be taken out by the retailers of them. This again is precisely one of those cases in which we are of opinion that the licence duty heretofore paid by the manufacturers should not have been permitted to cease. It is true the number of them was but small, having been 18 and 20 only in Great Britain in the years 1833 and 1834 respectively; but we are nevertheless of opinion that, upon the same grounds upon which it has been deemed expedient to preserve the licence duty and the power of survey over the retailers of sweets, the licence duty upon the makers of sweets should also have been kept up, and we accordingly recommend that it should be revived, and that instead of two guineas, as formerly, it should be fixed at five guineas per annum.

See page 8, *supra.*

We are further of opinion that the licence for retailers of sweets should be fixed at two guineas per annum, instead of one guinea. The number of retailers in the United Kingdom who paid the one-guinea licence in the last year appears, from the Excise Returns at pages 11 and 12, to have been 1,107.

Tobacco and Snuff.—This is the third and last of the heads of licence duty, in which the sum to be paid is rated according to the quantity of the commodity manufactured in the year preceding the taking out of the licence. The duty is charged at six rateable amounts, commencing with £5, when the quantity manufactured does not exceed 20,000 pounds weight, and ending with £30, when such quantity exceeds 100,000 pounds weight: a separate and invariable licence, charged at 5*s.* per annum, is also required to be taken out by every dealer in, or seller of, tobacco and snuff.

By the official accounts at pages 11 and 12, it appears that by far the largest number of manufacturers taking out licences are those in the lowest class, in which there are between four and five hundred in the United Kingdom, whilst the number taking licences at the higher rates vary between six and ten. The comparative lowness of the number of persons engaged in the preparation of articles which are in such general and constant demand in all parts of the country as tobacco and snuff, may probably be attributed, in some measure, to the voluminous and complicated system of Excise regulations to which this class of manufacturers is subjected.

In our Sixth Report we have entered into a full examination of this system, and have there stated the grounds on which we were led to the conclusion, that the maintenance of the regulations in question is not productive of practical benefit in

See 6th Report, *passim.*

any respect commensurate with the expense to the public, or the vexation and inconvenience to the manufacturer, with which its enforcement is necessarily attended.

On a further consideration of the circumstances of the tobacco trade, with a view to the present Report, we are confirmed in the opinions expressed in our former Report; and accordingly beg leave to repeat the recommendation which we have there submitted, that the existing system of Excise regulations and survey on this class of manufacturers and dealers should be discontinued, and that the principal object for which it has been maintained, being the prevention of smuggling, should be left to be enforced by the department of Customs, which is intrusted with the general charge and collection of the duty. We beg, however, to state, that even in that case we are of opinion that the licences both to the manufactures of, and dealers in, tobacco should not be permitted to cease.

With respect to the present rates of the licence duty for the manufacturer, when we take into consideration the nature of the article, and when we look at the scale which has been in existence with regard to the brewers, which proceeds as high as £75, we cannot but think that the existing rates for the tobacco manufacturers are susceptible of increase, and that the highest licence, *viz.*, on the manufacturer of 100,000 lbs. weight in the year, should be £50 instead of £30. We further think that the present lowest rate of licence, *viz.*, £5, should be limited to the manufacturers of quantities not exceeding 5,000 lbs. weight in the year, instead of 20,000 lbs. In accordance with these views we beg to submit the following new scale of licences for the tobacco manufacturers.

PROPOSED SCALE OF LICENCES FOR MANUFACTURERS OF TOBACCO.

lbs.		lbs.	Present Rate. £.	*s.*	*d.*	Proposed Rate. £.	*s.*	*d.*
	Not exceeding	5,000	.	.		5	0	0
5,000	,,	20,000	5	0	0	10	0	0
20,000	,,	40,000	10	0	0	15	0	0
40,000	,,	60,000	15	0	0	20	0	0
60,000	,,	80,000	20	0	0	30	0	0
80,000	,,	100,000	25	0	0	40	0	0
	Exceeding	100,000	30	0	0	50	0	0

Tobacco-dealers.—The annual licence duty charged on dealers in or sellers of tobacco and snuff, as distinguished from manufacturers, is a fixed rate of 5*s.*, and it will be seen by the official returns that this is by far the most numerous of all the classes of trades under Excise licences, the number of such licences granted in the last year in the United Kingdom having been 176,370. We may here repeat the observation which we have offered on the rate of licences for the sale of tea, &c., that such invariable rate is a departure from the principle on which the licence duties are understood to have been originally proposed, namely, that they should attach upon traders in proportion to the extent of their trade. The rate of 5*s.* is obviously fixed in reference to the very lowest class of the dealers in question; and, in respect to them, it probably could not have been made much higher, especially when it is considered that the holders of such licences are frequently also the holders of licences for the sale of the other exciseable articles usually dealt in by the keepers of grocers' shops in every village of the country; this consideration we have endeavoured to meet in our observation, under the head of Tea-dealers' Licences, where it is recommended that the licence of one guinea should cover both tea and tobacco in the cases alluded to; but, with respect to the more extensive dealers, the number of whom we believe will be found of late years to have increased to a great amount, we conceive that a rateable scale of duties might be adopted, bearing some proportion to the quantities of the article sold, and that in this, as in other cases, the profits of the more extensive sales under the

licence might be fairly looked to as amply compensating the increased annual charge. It is hardly necessary to repeat our opinion, that the commodity in question is one of that class of luxuries which are among the fittest objects to be made sources of public revenue, with a view to reduce as far as possible the taxes on the more useful arts and manufactures. Under this impression we would propose the following scale of licences to be hereafter paid by all dealers in tobacco in the United Kingdom, from which, in consequence of the immense number of dealers who will have to pay it, a revenue amounting to £189,855 will be obtained, whilst the tobacco licences will be placed upon a footing consistent with that general principle which was already acknowledged and in practice in reference to some of the heads of licences, and to which we have endeavoured in this Report to adapt the whole of the Excise licences.

PROPOSED SCALE OF LICENCES FOR TOBACCO-DEALERS.

Dealers.					lbs.	£.	s.	d.
69,069	Sales not exceeding				25	0	5	0
50,000	exceeding	25 lbs.	and not exceeding		100	1	1	0
30,000	,,	100	,,		200	2	2	0
15,000	,,	200	,,		300	3	3	0
10,000	,,	300	,,		500	4	4	0
			Exceeding		500	5	5	0

Vinegar, Makers of, for Sale.—In our Ninth Report we have fully examined the general subject of the Excise duties on vinegar, and we have there stated our reasons for thinking that strong grounds may be urged for the discontinuance of a duty which is comparatively unproductive as a source of revenue, and is attended by a complicated and vexatious system of survey and regulations. The further consideration which we have given to this subject induces us to adhere to our recommendation for a discontinuance of the duty, and of the whole of the cumbrous machinery by which it is accompanied. We are of opinion, however, that the licence duty should still be kept up.

Wine.—The trade in foreign wine, as will be seen from the table at page 7, is, for the purposes of the licence duty, divided into three distinct classes; *viz.*—1. Dealers who shall not have an Excise licence for retailing spirits and a licence for retailing beer. 2. Retailers who shall have taken out a licence for retailing beer to be drunk or consumed on his, her, or their premises, but shall not have taken out an Excise licence for retailing spirits to be so drunk or consumed. 3. Retailers who shall have taken out Excise licences for retailing beer and spirits, respectively, to be so drunk or consumed. These three classes are charged with annual licences at various amounts, the first being at £10, the second at £4. 4*s.*, and the third at £2. 2*s.* This division into classes forms one of the instances to which we have before alluded, of arbitrary distinctions introduced into trades merely for revenue purposes, and which are not applicable to the circumstances of the trade. Dealers in wine, it will be seen, are classed in contradistinction to retailers, which would naturally lead to the conclusion that some distinction, recognised by law, existed between them, in the same manner as a legal distinction has been shown to exist in the similar case of dealers and retailers of foreign spirits, the former class being restrained from selling in less quantities than two gallons: this, however, is in no respect the fact with regard to wine, in which trade there is no restriction under the licence as to selling in large or small quantities. The general duty on wine having ceased to be under the superintendence of the Excise, our former Report on this subject is confined to an examination of the system of Excise survey and permit, which con- 2d Report.

tinued to be maintained on the dealers in wine, notwithstanding that the whole of the duty was paid on importation, and collected by the department of Customs. In our Second Report, after a full examination of the objects and effects of this system of survey and permit, we stated the grounds on which it appeared to us to be desirable that it should be wholly discontinued: we have since had the satisfaction of learning that your Lordships have seen fit to carry this recommendation into effect, and that in consequence the trade in wine has been, in great measure, freed from the inconvenience and interruptions to which it had been subjected by the interference of the Excise.

The dealers in wine of the first class are, as we have formerly mentioned, usually also dealers in foreign spirits, and as such take out the wholesale spirit licence in addition to the wine licence, amounting together to £20. We have already observed upon the numerous complaints which we have received from this class of traders, on account of the restriction imposed upon them against selling spirits in less quantities than two gallons, and we have submitted a recommendation that such restriction should be abolished: in the propriety of this recommendation we are confirmed, from a consideration of the anomaly in the law which subjects one branch of a trade to a restriction from which the other branch is exempt.

The second class of wine licences, being for the retailers of wine who also retail beer but not spirits, appear to be taken out by a number of traders comparatively so small, being for the last year only 121, that we are disposed to doubt the expediency of increasing the number of distinctions in the rates of licences, with a view to this class, which we should think might, without inconvenience, be consolidated with the next.

The third class of wine licences is by far the most numerous, being those which are granted for the sale of wine in conjunction with beer and spirits, and which include nearly the whole body of publicans and innkeepers, the number of whom in the last year was 24,170. The observations which we have already submitted under the preceding head of spirit licences will obviously, in a great measure, apply to this class of wine licences, which, as already stated, are held in common with them, and to those observations we beg leave to refer.

Brickmakers.—We have now gone through all the existing heads of Excise licences; but it is worthy of remark that there is one class of manufacturers under the Excise laws who appear to be exempt from taking out any Excise licence whatever: we allude to the brickmakers; with regard to whom we are not aware of the grounds of such exemption, nor why the principle of a graduated scale of licences should not be applied to them as well as to the other Excise manufacturers.

CONCLUSION.

From the statements and observations in the preceding pages, and from the documents which are therein referred to, it will be evident to your Lordships that the subject of the present Report involves the consideration of a great variety of details in respect to the manner in which the existing regulations relating to licences affect the interests of the traders who are subject to them in different parts of the United Kingdom, and that the subject also brings into question other objects of public policy besides those belonging to the Revenue.

On a general review of the subject, we can have no hesitation in recommending the enactment of a new comprehensive statute on the subject of Excise licences at

the earliest convenient period. A comparison of the schedule of the present Act with the more recent returns from the Board of Excise, copies of both of which are given in the commencement of this Report, will sufficiently show how much of the former is become obsolete by the mere repeal of licence duties which has taken place.

The recommendations also which we have submitted for the revival of some of those licences, as well as the several new scales of licences which we have suggested, with a view to placing the whole of the Excise licences upon one uniform principle of a rateable charge, according to extent of manufacture or business, agreeably to the principle already in existence in reference to several important heads of duty, will of themselves, if our views are adopted, render a revision and re-enactment of the licence laws of the Excise absolutely necessary.

The schedule of the actual Licence Act has also become inapplicable to the present state of the law, not only by the successive alterations in the Sale of Beer Acts, but likewise by the repeal of the house-tax, which was originally fixed as the scale for the amount of one class of the rateable licences. On the above considerations, and on the further grounds which are alluded to in this and in our preceding Reports, where the reasons for various alterations in the present licence law are pointed out, we trust your Lordships will concur with us in opinion as to the expediency of directing that the necessary measures for the preparation of a new Excise Licence Act should be immediately entered upon by the department of Excise in communication and consultation with the various classes of traders whose interests are the most directly brought into question. Amongst the leading objects for consideration on this occasion we apprehend will be,—

1st. The possibility of assimilating in all respects the law for Ireland with that for Great Britain.

2dly. A re-examination, with a view to their diminution, of the existing distinctions of traders into wholesale and retail dealers, especially with reference to the alteration made in regard to those distinctions by the recent abolition of the system of survey and permit as applied to a large proportion of them.

3dly. The expediency of extending as much as possible the rateable principle in fixing the amount of licences for other trades besides those in which it at present prevails.

4thly. The revision of the law relating to the spirit trade, with a view to the discontinuance of the yearly requisition of certificates of character, and to the separation of regulations relating to police from those relating to Revenue.

5thly. The fixing the period for the commencement and expiration of licences with due regard to the customs of tenure in Scotland.

Besides the above points there are various matters of detail on the subject of licences, arising as well out of the direct provisions of the law as out of the practical regulations of the department, which, we are satisfied, may be brought under examination with advantage both to the trader and Revenue; of the latter class is the enforcement of the regulation requiring separate licences for distinct sets of premises used by the same manufacturer. We have had reason to think (although we have had no direct communication on the subject) that complaints exist as to the severity with which this regulation has, in some instances, been enforced, and we have thought it right to allude to such complaints as being a matter of high importance, and directly connected with the extension of our establishments for native manufactures. This subject, however, and others of equal importance, will, we have no doubt, be brought under consideration in the course of that full and free discussion on the subject of the new Licence Act, in which, as we have already suggested, the manufacturers and traders in every part of the United

Kingdom, who are or may be interested in its enactments, should be invited and encouraged to take a part.

We beg, in conclusion, to state, that when in this Report we have called attention to the expediency, and at the same time have pointed out the means, of extending the principle of a rateable charge for Excise licences to cases of trade or manufacture in which it does not at present exist, our object has been, in the first place, by the establishment of one uniform principle, to get rid of those anomalies and inconsistencies which are now so evident on even a brief inspection of the existing table of Excise licences; and, in the second place, by the creation of a new and increased revenue arising from licences, founded upon just and equitable principles, to obtain for the Government, to a certain extent, the means of materially reducing, and in some cases perhaps of altogether abolishing, some of those high duties, which, combined with the oppressive regulations of the Excise under which they are collected, now press with such injurious consequences upon some of our most important branches of domestic manufactures.

We allude especially to the articles glass, soap, malt, paper, &c., in reference to which it is superfluous to point out the benefits which would be likely to result in a national point of view, as well to the manufacturer as to the public, if relief in some cases from duty, and in others from vexatious regulations, were afforded.

We beg to annex a schedule of the present and proposed scales of licences, under the latter of which a considerable increase of revenue would be obtained, to be applied to the above important objects.

HENRY PARNELL.

HENRY BERENS.

Office of Excise Inquiry,
5, Whitehall Place,
12th July 1836.

NOTE.—We regret to have to state that we have been deprived of the assistance of our colleague, MR. WICKHAM, in preparing this Report, in consequence of the state of his health having made it necessary for him to go abroad.

SCHEDULE.

EXCISE LICENCES—UNITED KINGDOM.

	Number of Licences granted to 5th Jan. 1836.	Present Scale. Description of Licence.	Rate of Licence. £. s. d.	Proposed Scale. Description of Licence.	Rate of Licence. £. s. d.
Auctioneers	3,578	. . . .	5 0 0	. . . .	10 0 0
Brewers of Strong Beer.	8,745	Barrels. not exceeding 20	0 10 0	Barrels. not exceeding 50	1 0 0
	7,458	20 — 50	1 0 0	50 — 100	2 0 0
	10,066	50 — 100	1 10 0	100 — 1,000	3 0 0
	19,157	100 — 1,000	2 0 0	1,000 — 2,000	5 0 0
	785	1,000 — 2,000	3 0 0	2,000 — 5,000	10 0 0
	671	2,000 — 5,000	7 10 0	5,000 — 10,000	15 0 0
	160	5,000 — 7,500	11 5 0	10,000 — 20,000	30 0 0
	104	7,500 — 10,000	15 0 0	20,000 — 30,000	45 0 0
	96	10,000 — 20,000	30 0 0	30,000 — 40,000	60 0 0
	23	20,000 — 30,000	45 0 0	exceeding 40,000	75 0 0
	10	30,000 — 40,000	60 0 0		
	18	exceeding 40,000	75 0 0		
Tea Dealers	106,069	. . . .	0 11 0	lbs. Sales not exceeding 200	1 1 0
				200 — 400	2 2 0
				exceeding 400	3 3 0
Glass Manufacturers	128	. . . .	20 0 0	Per Ann. paying duty not exceeding £2,000	20 0 0
				2,000 — 3,000	30 0 0
				3,000 — 4,000	40 0 0
				4,000 — 5,000	50 0 0
				exceeding . . 5,000	60 0 0
Maltsters	2,463	Quarters. not exceeding 50	0 7 6	. . . .	0 10 0
	1,130	50 — 100	0 15 0	. . . .	1 0 0
	1,097	100 — 150	1 2 6	. . . .	1 10 0
	933	150 — 200	1 10 0	. . . .	2 0 0
	808	200 — 250	1 17 6	. . . .	2 10 0
	695	250 — 300	2 5 0	. . . .	3 0 0
	634	300 — 350	2 12 6	. . . .	3 10 0
	456	350 — 400	3 0 0	. . . .	4 0 0
	402	400 — 450	3 7 6	. . . .	4 10 0
	307	450 — 500	3 15 0	. . . .	5 0 0
	275	500 — 550	4 2 6	. . . .	7 10 0
	2,116	exceeding 550	4 10 0	. . . .	10 0 0
Paper Makers	516	. . . .	4 0 0	Per Ann. paying duty not exceeding £500	4 0 0
				500 — 1,000	6 0 0
				1,000 — 2,000	8 0 0
				2,000 — 3,000	10 0 0
				3,000 — 5,000	15 0 0
				5,000 — 10,000	20 0 0
				exceeding . . 10,000	25 0 0
Soap Makers	295	. . . .	4 0 0	paying duty not exceeding £500	4 0 0
				500 — 1,000	6 0 0
				1,000 — 2,000	8 0 0
				2,000 — 3,000	10 0 0
				3,000 — 5,000	15 0 0
				5,000 — 10,000	20 0 0
				10,000 — 20,000	25 0 0
				exceeding . . 20,000	30 0 0
Distillers	348	. . . .	10 0 0	paying duty not exceeding £500	10 0 0
				500 — 1,000	15 0 0
				1,000 — 2,000	20 0 0
				2,000 — 5,000	30 0 0
				5,000 — 10,000	45 0 0
				10,000 — 20,000	60 0 0
				exceeding . . 20,000	75 0 0
Tobacco Manufacturers	414	lbs. not exceeding 20,000	5 0 0	lbs. not exceeding 5,000	5 0 0
	114	20,000 — 40,000	10 0 0	5,000 — 20,000	10 0 0
	51	40,000 — 60,000	15 0 0	20,000 — 40,000	15 0 0
	32	60,000 — 80,000	20 0 0	40,000 — 60,000	20 0 0
	10	80,000 — 100,000	25 0 0	60,000 — 80,000	30 0 0
	54	exceeding 100,000	30 0 0	80,000 — 100,000	40 0 0
				exceeding 100,000	50 0 0
Tobacco Dealers	176,370	. . . .	0 5 0	lbs. Sales not exceeding 25	0 5 0
				25 — 100	1 1 0
				100 — 200	2 2 0
				200 — 300	3 3 0
				300 — 500	1 1 0
				exceeding 500	5 5 0
Sweets, Dealers in	1,107	. . . .	1 1 0	. . . .	2 2 0

SCHEDULE—(*continued.*)

EXCISE LICENCES—UNITED KINGDOM—(*continued.*)

	Number of Licences granted to 5th Jan. 1836.	Present Scale. Description of Licence.	Rate of Licence. £.	s.	d.	Proposed Scale. Description of Licence.			Rate of Licence. £.	s.	d.
		Per Ann.						Galls.			
Spirit Retailers	. .	Under £10	2	2	0		Sales under	50	2	2	0
	. .	20	4	4	0	50	—	75	4	4	0
	. .	20 and under £25	6	6	0	75	—	100	5	5	0
	. .	25 — 30	7	7	0	100	—	200	6	6	0
	. .	30 — 40	8	8	0	200	—	300	7	7	0
	. .	40 — 50	9	9	0	300	—	500	8	8	0
	. .	50 and upwards	10	10	0	500	—	750	9	9	0
						750	—	1,000	10	10	0
						1,000	—	2,000	12	12	0
						2,000	—	3,000	15	15	0
						3,000	—	4,000	18	18	0
						4,000	—	5,000	21	0	0
						5,000	—	6,000	26	5	0
						6,000	—	7,000	31	10	0
						7,000	—	8,000	36	15	0
						8,000	—	10,000	42	0	0
						10,000	—	50,000	52	10	0
						50,000 and upwards.			65	0	0

LIST OF APPENDIX

TO THE

Nineteenth Report of the Commissioners of Excise Inquiry.

EXCISE LICENCES.

REPORTS, PAPERS, &c.

No. 1. Letter from the Secretary of the Treasury, transmitting two Memorials from the Association of Wine and Spirit Merchants of Glasgow, praying for a revision of the system pursued in licensing persons to sell Ale, &c.; dated 12th July, 1833.

No. 2. An Extract from Notes on the Grievances of the Excise Laws in the licensing system, by Mr. Robert Stewart, of Glasgow; dated April, 1833.

No. 3. Letter from G. Mackay, Esq., Magistrate, of Inverness, suggesting alterations in the existing system of Licences; dated 16th April, 1834.

No. 4. Letter from Mr. John Porteous, of Edinburgh, transmitting a copy of a Memorial which had been forwarded to the Lords of the Treasury from the traders of that city, upon the subject of Spirit Licences; dated 31st March, 1835.

No. 5. Letter from Mr. Charles Sharp, merchant, of Montrose, transmitting a Statement of Grievances which the Traders of that place are subjected to by the present system of licensing; dated 19th November, 1833.

No. 6. Memorial from David Wemyss, jun., and others, Spirit Dealers, Kirkaldy, upon the subject of the existing system of Licences.

No. 7. A Memorial to the same effect from Messrs. H. and A. Oswald, and others, Spirit Dealers, Glasgow.

No. 8. Letter from Mr. Thomas Wrietstone and others, Spirit Dealers, Arbroath, representing Grievances under the present system of Licences; dated 14th November, 1833.

No. 9. Letter from Mr. J. Mason, of Kelso, representing the Grievances which persons are exposed to under the operation of the licensing system; dated 25th of April, 1833.

No. 10. Letter from W. D. Gillon, Esq., M.P., upon the subject of Licences; dated 9th February, 1836.

No. 11. Letter from Mr. A. W. Davis and others, wholesale Wine and Spirit Merchants, London, urging the abolition of the restriction as to sale of Spirits in quantities of two gallons.

No. 12. Letter from William Jenkins, 16, Gower Street North, enclosing Resolutions agreed to at a meeting held in February, 1836, of several gentlemen of the Wine and Spirit trade, upon the same subject; dated 4th March, 1836.

No. 13. Letter from Mr. George Jenkins, Wine and Spirit Merchant, 46, Great Portland Street, upon the same subject.

No. 14. Letter from Messrs. Graham and Co., Wine and Spirit Dealers, New Road, Marylebone, upon the same subject; dated 28th April, 1836.

No. 15. Letter from Mr. R. G. Adcock, Wine and Spirit Dealer, Argyle Street, Regent Street, upon the same subject; dated 30th May, 1836.

No. 16. Letter from Mr. William M'Naughton, 20, Beaumont Street, St. Marylebone, upon the same subject.

No. 17. Letter from Messrs. Lavell and Clowes, Wine and Spirit Merchants, 9, Pall Mall East, upon the same subject; dated 3d June, 1836.

No. 18. Letter from Mr. W. P. Richards, Wine Merchant, 1, Wellington Street, upon the same subject; dated 18th April, 1836.

ACCOUNTS.

No. 19. A Return of the Rates of Maltsters' Licences in each year since 1770, showing the Acts of Parliament by which such Rates were established, or by which changes were made in any of the Rates, the total number of Licences issued in each year, and the total amount of Revenue received for such Licences; dated 18th March, 1835.

No. 20. A similar Return of Tea and Coffee Licences; dated 18th March, 1835.

No. 21. A similar Return of Glass Makers' Licences; dated 18th March, 1835.

No. 22. A similar Return of Licences to Makers and Stainers of Paper; dated 18th March, 1835

No. 23. A similar Return of Soap Makers' Licences; dated 18th March, 1835.

No. 24. A similar Return of Auctioneers' Licences; dated 18th March, 1835.

No. 25. A similar Return of Licences to Brewers and Retailers of Beer and Cider, England; dated 26th October, 1835.

No. 26. A similar Return, Scotland; dated 26th October, 1835.

No. 27. A similar Return, Ireland; dated 26th October, 1835.

No. 28. A similar Return of Licences to Dealers in and Manufacturers of Tobacco and Snuff; dated 24th of July, 1835.

No. 29. A similar Return of Vinegar Makers' Licences; dated 24th July, 1835.

No. 30. A similar Return of Wine Dealers' Licences; dated 24th July, 1835.

No. 31. A similar Return of Licences to Makers, &c., of Sweets or Made Wines; dated 24th July, 1835.

No. 32. A similar Return of Licences to Distillers, Rectifiers, and Dealers in and Retailers of Spirits, England; dated 12th December, 1835.

No. 33. A similar Return, Scotland; dated 12th December, 1835.

No. 34. A similar Return, Ireland; dated 12th December, 1835.

No. 35. A similar Return of the Rates of Packet-boat Licences; dated 24th July, 1835.

No. 36. A Return showing the Gross and Net Receipt of the Duties on Licences in each of the years ended 5th January, 1828, 1829, 1830, 1831, 1832, and 1833, distinguishing the Licences of Brewers, Maltsters, Publicans, and Beer Shops; dated 21st November, 1833.

No. 37. A Return of the Amount of Revenue paid by the Spirit Dealers in the 22d London District, specifying in each individual case the rate of Licence Duty, and the amount of Revenue paid by each Retailer; dated 22d April, 1836.

No. 38. A similar Return for the 36th London District; dated 23d April, 1836.

No. 39. A similar Return for the 6th London District; dated 25th April, 1836.

No. 40. A similar Return for the 18th London District; dated 25th March, 1836.

No. 41. A similar Return for the 39th London District; dated 29th April, 1836.

No. 42. A similar Return for the Liverpool 4th District; dated 23d April, 1836.

No. 43. A similar Return for the Birmingham 3d District; dated 23d April, 1836.

No. 44. A similar Return for the Leeds 2d District; dated 22d April, 1836.

No. 45. A similar Return for the Exeter 1st District; dated 22d April, 1836.

No. 46. A similar Return for the Stratford-on-Avon District; dated 23d April, 1836.

No. 47. A similar Return for the Edinburgh 1st District; dated 26th April, 1836.

No. 48. A similar Return for the Glasgow 4th District; dated 26th April, 1836.

No. 49. A similar Return for the Dublin 6th District; dated 3d May, 1836.

EXAMINATIONS.

No. 50. Mr. Wm. Hetherington, Surveying-General Examiner of Excise; dated 29th Oct., 1833.

No. 51. Mr. Joseph Sayell, Retired Officer of Excise; dated 11th Nov., 1834.

No. 52. Mr. D. E. M'Aulay and others, Deputation of Spirit Retailers, Glasgow; dated 22d Nov., 1833.

No. 53. G. Pape, Esq., Collector of Excise, Dublin; dated 2d Dec., 1833.

APPENDIX TO THE NINETEENTH REPORT.

REPORTS, PAPERS, &c.

Appendix No. 1.

No. 1.

Letter from Mr. J. Stewart.

Gentlemen, *Treasury Chambers, 12th July* 1833.

I am commanded by the Lords Commissioners of His Majesty's Treasury to transmit herewith, for your consideration and report, two memorials from the Association of the Wine and Spirit Merchants of the city of Glasgow, dated 16th May last and 21st ultimo, praying a revision of the system hitherto pursued in licensing persons to sell ale, beer, and other exciseable liquors in Scotland.

I am, Gentlemen, your obedient servant,

To the Commissioners of Excise Inquiry, &c. &c. &c.

J. Stewart.

Memorial of the Wine and Spirit Merchants of the City of Glasgow.

Unto the Right Honourable the Lords Commissioners of His Majesty's Treasury.

The Memorial of the Association of Wine and Spirit Merchants of the City of Glasgow,

Humbly showeth,

That upon the 16th ultimo your memorialists memorialized your Lordships, through Mr. Ewing, one of the members for this city, respecting the present system of licensing persons to sell ale, beer, and other exciseable liquors in Scotland, recommending an alteration in that system, to the effect that the payment of a fixed sum of money, as a check upon the grant of too many licences, should be substituted in room of the veto of the magistrates and justices; to which, through the same channel, your Lordships were graciously pleased to state in answer, 'that although the Lords of the Treasury are aware that inconvenience may 'sometimes arise from the present system of granting certificates, yet they are not prepared to 'adopt the opposite principle of removing all restraint upon the grant of licences in Scotland.'

That whilst your memorialists adhere to all that is set forth in their first memorial, and prepared as they are to state and to prove much more to the same effect, they in the most solemn manner disclaim having it for their object that restraint upon the grant of licences in Scotland should be removed; on the contrary, it is because they firmly believe that a payment in money would prove a real restraint, operating in the precise ratio of its amount, whilst the present system, as is indisputably established by the loud cry that has continually been set up about the excessive number of public-houses, is proved to be a restraint only in name, that they now humbly but earnestly recommend the former and denounce the latter.

That whilst your memorialists would deplore any thing like rash or crude legislation in regard to this very important matter, they sincerely hope that your Lordships will not refuse to it the privilege of investigation; and, conceiving it to be a subject which is intimately connected with the purposes for which the Commission for Excise Inquiry was instituted, they humbly suggest that in the first instance it should be placed at the disposal of that Commission.

May it therefore please your Lordships to remit the memorial of the 16th of last month, a copy of which is herewith sent, together with this supplementary memorial, to Sir Henry Parnell and his coadjutors, that they may inquire into and report upon the same, to be afterwards disposed of as you, in your wisdom, may see just and expedient.

And your petitioners will ever pray, &c.

21*st June* 1833. Robert Stewart, Chairman.

Unto the Right Honourable the Lords Commissioners of His Majesty's Treasury.

The Memorial of Robert Stewart, Chairman of the Association of Wine and Spirit Merchants of the City of Glasgow,

Humbly showeth,

That the experience and observation of thirty years have convinced your memorialist that the system hitherto pursued in respect to licensing persons to sell ale, beer, and other exciseable liquors in Scotland, is founded upon false principles, and consequently inefficient in the attainment of its professed objects; namely, the limiting the number of such persons, and the exercising of a sound and wholesome scrutiny over their character; and that, so far from amending the matter, the Act 9 Geo. 4, c. 58, has made it worse than it was before the passing of that Act, by entailing upon justices of the peace and magistrates more trouble, and upon this class of traders additional trouble, additional expenses, and an additional degradation of character.

No. 1.

Memorial of the Wine and Spirit Merchants of the City of Glasgow.

That in practice this scrutiny of character has been but very partially, if at all, successful; because through industry and perseverance, and the simplicity, the benevolence, the selfishness, or the political feeling of those to whom application has been made, persons of the most indifferent character have been enabled to succeed; and that, in fact, their success has depended much less upon their character than on their perseverance, and on the influence which they have been able to command.

That the discretionary power of granting certificates to some, and of refusing them to others, even when *purely exercised*, has been productive of much heart-burning and discontent, because it is founded upon arbitrary and unjust principles; hence the parties whose duty it has been to exercise it have been but too frequently subjected to calumny and abuse on the one hand for granting *too many* certificates, and on the other for arbitrarily and unjustly withholding them.

That the Act 9th Geo. 4, c. 58, by compelling this class of traders to go *every year* through the humiliating ordeal of getting certificates of character, and of petitioning *of new* for their licence certificates, and thus to carry on *that* trade in which their whole capital is embarked, and upon which the bread of their families depends, by mere sufferance, and under an implied proscription of character, entails upon them additional hardships, and is calculated to sink instead of raising their character.

That your memorialist therefore humbly conceives that *the exaction* of a *certain* fixed sum of *entry money* for the first licence, besides the ordinary licence duty, would be a more *simple*, a more equitable, and a more *efficient* plan than that which has hitherto been in operation; and that, as was the case before the passing the Act of 9 Geo. 4, c. 58, the presenting the old or expiring licence ought to be sufficient for entitling the holder of it to get a new one on payment of the duty, leaving the police and the common law to deal with defaulters.

That this plan would place *all* upon an equal footing; would induce greater caution on the part of entrants into this trade; would prove a check upon their number equal to the *amount* of such entry money; would protect their respectability, and raise the grade of their character as a class, in place of lowering it, as the present system does; would be popular equally with the publican and with the moralist; and would put money into the Exchequer, without opposition from any class whatever.

May it therefore please your Lordships to take this matter into your most gracious consideration, and to do in the premises according to justice and sound policy.

And your memorialist will ever pray, &c.

Salopian Coffee House, London, 16th May 1833. ROBERT STEWART.

APPENDIX No. 2.

No. 2.

Extracts from Notes on the Grievances of the Excise Laws.

Extract from the Notes on the Grievances of the Excise Laws, by Mr. Robert Stewart, of Glasgow, dated April 1833.

Of the Licence System.

UNDER the laudable desire of diminishing the evils of dissipation, and whilst the smuggler on the one hand, and the interminable demands of a needy Exchequer on the other, prevented the most distant attempt at *cutting off the supply*, a perpetual effort appears to have been made by our Legislature to diminish the evils, by regulating the number and the character of those who should have licences who should possess the privilege of vending intoxicating liquors to the public.

With respect to the number who should be licensed, the advantages to be attained by limiting it are probably somewhat problematical; whilst in practice it is manifestly most arbitrary and liable to gross partiality and abuse. Wherein does it concern the public, it may be asked, whether ten persons should sell 1,000 gallons each, or that one should vend 10,000?—except it be that in the former case competition secures the greater chance of civility, liquor of good quality, and at a moderate price; whilst among a number of applicants for licences, *alike eligible*, the selection necessarily involved in limiting the number of those who can be supplied, is alike invidious, as it may be unjust.

Again, however specious it may be in theory to attempt to regulate the granting of licences by a discrimination of characters, experience has uniformly gone against the utility in practice. Any person, who has the funds to pay for a licence, however worthless his character may be, seldom fails to attain his purpose, to get some benevolent, some simple, or some *selfish* individual to certify his character; and, with the exception of such as are altogether notorious, no one need want, and no one really does want, a licence who sets his heart upon obtaining one.

Upon the whole, therefore, the system which has long been in practice, of magistrates and justices of peace holding sittings for the purpose of deciding who shall, and who shall not, get licences, appears to have been attended with far more trouble to themselves than they have been of service to the public; whilst to the trade in general, and especially to the respectable portion of it, this system, *of late*, has been an intolerable grievance.

The general practice, previous to the year 1828, was, when persons had once passed the ordeal of a licensing board, that (unless disqualified by a *serious contravention* of the law) on application for a renewal of their licences they had only to present their *old ones*. By the Act 9 Geo. 4, c. 58, commonly styled The Sixteen Documents Act, bearing date 15th July 1828, the preamble of which is as follows: 'An Act to regulate the granting of Certificates by 'Justices of the Peace and Magistrates authorizing Persons to keep Common Inns, Ale-'houses, and Victualling-houses in Scotland, in which Ale, Beer, Spirits, Wines, and other

No. 2.

Extracts from Notes on the Grievances of the Excise Laws.

'Exciseable Liquors may be sold by Retail under Excise Licences, and for the better Regulation of such Houses:' being without such certificate, the whole of the numerous class here referred to must go through the painful process of getting a certificate of character, and of presenting an humble petition for a renewal of their licences *every year*, and thus carry on that business wherein their whole capital is embarked, and upon which the bread of their families depends, by mere sufferance, although perhaps ninety-nine in a hundred who are subjected to all this trouble and mortification *are unobjectionable*, and all this for the purpose of excluding the hundredth individual as being unfit for holding a licence; and yet *his* obtaining one does not, after all, depend so much upon his *demerits* as upon his *address* or the influence he may be able to command. Suppose, too, that through the hurry of business or otherwise, as frequently happens, individuals should neglect, *during the* STATUTORY NUMBER *of days*, to make application, they are thrown out of business for six months, and being unable to meet their payments are probably ruined.

For all of which reasons it becomes matter for grave consideration whether it were not better to throw the retail spirit trade freely open, like all other trades, making every person eligible to get a licence who had money to pay for one, leaving the police and the common law to take cognizance of defaulters, than to proscribe the character of a whole class of individuals by demanding an *annual* certification of their character. Why should the maxim that all are held to be innocent in the eye of the law until found guilty, be here reversed?—and would it not be sounder policy to *raise* the grade of this class than to lower it?—and would not this object be more effectually, as it certainly would be more equitably attained, by raising the amount of the licence duty and the scale of rental upon which licences are granted, making the trade alike free to all? This would probably prove more effectual in securing respectability, especially providing, *as it always ought to be provided*, that before opening a door *the licence duty should be paid down in advance;* and not as at present allowing persons to commence business without a shilling, trusting to credit for means to pay *even their licence duty*. Probably this would be found to be a test of character more to be relied on than *certificates*, however respectably subscribed. *That, at any rate, the Act in question serves no good purpose, but rather is a fruitful source of annoyance to a very large majority of those persons who are engaged in the wine and spirit trade; and that, therefore, so far as concerns Scotland at least, the sooner it is repealed the better, and this trade placed upon its former footing.*

In conjunction with the notice-books may be placed another item of unnecessary expense: we allude to the printed notice for paying licences. Instead of making them (the licences) payable, as they ought to be, all at one time, one class of licences is payable in July and another in October, which occasions a great deal of unnecessary trouble to traders; and sets of notices being issued every time, the expense must be considerably increased. These licences ought to be made payable at the usual and annual term of renewal, and, as already stated, *paid in advance;* this would sufficiently protect its recollection, without the trouble and expense of sending notices, and the payment of so considerable a sum would be no bad certificate for respectability.

APPENDIX No. 3.

No. 3.

Letter from G. Mackay, Esq.

To the Right Honourable Sir Henry Parnell.

SIR,

THOUGH I have not the honour of being known to you, the importance of the subject which I beg leave to submit to your notice will, I trust, plead my excuse. The amendment of the Excise laws being more immediately under your control as the chairman of the Committee on that subject, I beg leave to make the following suggestions for inquiry and consideration:—

1st. That the wine licence should be quite distinct, as well as the beer licence, from that granted for spirits, and independent of it. By the present law, 6 Geo. 4, c. 81, the licence for wine *alone* is 10*l.*; for wine and beer, 7*l.* 7*s.*; and for wine, beer, and *spirits*, 7*l.* 7*s.*, on premises from 10*l.* to 20*l.* rent.

2d. That no spirit licence should be lower, at any rate, than 4*l.* 4*s.*, as now charged on premises from 10*l.* to 20*l.*, which might be raised next year to 5*l.* 5*s.*; and, perhaps, by a further annual increase of 1*l.* 1*s.* for the following two years, raise it to 7*l.* 7*s.*, to be the lowest licence thereafter. This would increase the revenue, decrease smuggling, and assist in raising the character of spirit dealers and their customers; and it would be much in favour of the distillers, as it would greatly lessen their risk in giving credit. It would also be some guarantee to the public that none but those having some means and character could obtain the licence; and that dissolute and desperate persons would not be encouraged or countenanced in their misdeeds by any of them having a licence, without the risk of losing their means, their credit, and their licence.

3d. By the present law, shops and cellars are licensed as public houses, for retailing liquors *to be drunk on the premises;* whereas the law should be the very contrary. Spirit-drinking ought not to be permitted either in shops or cellars, but only when there is accommodation for lodging strangers; as spirits without food readily affect the brain, and in this case, at any rate, are an unmixed evil to the individual and to society.

Distillers now take low cellars, and for 2*l.* 2*s.* they are licensed to disseminate this moral poison to the most thoughtless and dissolute characters, who crowd the gaols and greatly increase the criminal and police expenses of every city and considerable burgh in Scotland.

No. 3.
Letter from G. Mackay, Esq.

which if not checked is calculated to degrade and overturn society. Spirit drinking in shops is almost equally objectionable, as producing similar effects, though not to the same extent, owing to the difference of character.

4th. Those who are acquainted with this important subject will acknowledge that the injudicious regulations of the Excise laws contributed much to lower the moral character of the people, to increase the number of criminals, and to add much to the expense of gaols, of prosecutions, and of aliment to prisoners; in short, that it is one great source of poverty, disease, and crime, both in the towns and counties of Scotland. It is, therefore, humbly suggested that Parliament would empower the proprietors of estates amounting to three-fourths in value in any county to make such regulations as to prevent smuggling on their estates, under the penalty of the proprietor being, in the first place, liable to pay a proportion, say one-third of the fine, which might be imposed for any breach of the Excise laws; reserving to him the power of recovering such proportion from the smuggler in the same summary manner as he may now recover his rent. If this were generally adopted through the empire, it might be safe, in a few years, to increase the duty on Scottish and Irish spirits 1*s.* per gallon per annum, until it would be equal to the English; but unless the landholders take an interest in this matter, (on public grounds,) so important to themselves, and to the welfare of society, an increase of duty would only increase smuggling, and the expense of the Excise, &c. &c.

5th. The Beer Act, I understand, by some mistake, limits public-houses from retailing spirits on the sabbath-day, *only to the hours of divine worship*. Instead of this the law should be, that *no innkeeper or dealer be permitted* either to give or sell any ardent spirits to any person whose residence is within seven miles of such inn or dealer *during any part of the sabbath-day*, unless it be by the order of a medical practitioner, under the penalty of forfeiting the licence. Trusting that you will excuse this trouble, knowing that it could only arise from my confidence in your disinterested and enlightened benevolence,

I remain with regard, Sir, your most obedient servant,

GEORGE MACKAY,
A Magistrate of Inverness.

Inverness, 16th April 1834.

APPENDIX No. 4.

No. 4.
Letter from Mr. J. Porteous.

SIR, 22, *Maitland Street, Edinburgh, 31st March* 1835.

I TAKE the liberty of forwarding a statement, being the substance of a memorial to the Treasury, from 160 traders in this city, in January last.

We were informed that the matter had been referred to the Board of Excise, but have not received any further intimation of the intentions of Government.

Mr. Divett has placed in the books of the House of Commons, notice of a motion for the 14th April, to inquire into the advance on spirit licences; and I respectfully solicit your favourable consideration of our case when the subject is brought forward.

I have the honour to remain, Sir, respectfully,
Your very obedient servant,

To Sir H. Parnell, Bart. M. P. JOHN PORTEOUS.

Memorial of the Wine and Spirit Merchants and Grocers of Edinburgh.

Statement of the Grievances of the Wine and Spirit Merchants and Grocers of Edinburgh, in reference to the existing system of Spirit Licences, detailed in their Memorial to the Right Honourable the Lords Commissioners of His Majesty's Treasury.

1. They complain of the late increase of 50 per cent. on the retail spirit licence as falling with undue severity on them. Their premises are not exclusively occupied by the spirit trade, but a great part of them as wine-vaults, or as warehouses for the sale of groceries. In the greater number of cases, their rents exceed 50*l.*, and their spirit licence, which was before 10*l.* 10*s.*, is now raised to 15*l.* 15*s.* If it was the intention of the Legislature to reduce the number of public houses, that would be better effected by making the spirit licence a fixed sum, without reference to the rent, as in the wine licence; the worst classes of these houses being generally low rented, and paying before 2*l.* 2*s.*, are now advanced only to 3*l.* 3*s.*; thus making the respectable part of the trade bear what was intended for the other.

While dealers and the respectable classes of retailers are thus heavily taxed, they are not adequately protected. Distillers in Scotland are allowed to sell spirits in so small a quantity as nine gallons to private families. Many of the most respectable distillers are quite willing to be restricted to quantities not less than 80 gallons, as in England, and some time ago concurred with the dealers in a memorial to that effect. There is also a numerous class of unlicensed persons who hold wines and foreign spirits in bond, and pass these direct to the consumer in quarter-casks, or cases of twelve bottles or more; thus in both cases passing over the licensed vender. The memorialists humbly think that, if they must pay so high for the privilege of selling exciseable liquors, they ought to enjoy the exclusive privilege.

2. They complain of the distinction between dealers' and retailers' spirit licences as unjust in principle; no such distinction obtains in other trades; and they conceive a merchant should be allowed to sell his goods to any purchaser. It is an oppressive tax on the dealer, who has generally to take also a retail licence, from the difficulty, or rather the impossibility of keeping his stock as the law requires; and it exposes the retailers to informers, who may purchase for

No. 4.

Memorial of the Wine and Spirit Merchants and Grocers of Edinburgh.

cash a gallon or two of spirits without the seller being aware that the purchaser is a retailer, and thus have to defend himself in a revenue court, while he had no intention of breaking the law.

3. They complain of being classed with publicans, while they do not at all carry on that trade, but sell exciseable liquors to their customers for use in their own houses, as they do the other articles they deal in. They wish to obtain a different kind of licence altogether from publicans, and to be relieved from the vexatious system of certificates from magistrates to entitle them to obtain a licence, as being quite inapplicable to them, and in some measure making their business itself depend upon the pleasure of these functionaries. They do not object to give up the right of allowing liquors of any kind to be consumed on the premises. But it might be allowed to such grocers and spirit dealers as prefer the publicans' licence, to continue to take it as formerly.

4. They complain of the operation of the Act of 24th Geo. 2, cap. 40, commonly called the Tippling Act, as preventing them from suing for spirits sold in smaller quantity than 20*s.* worth at one time. This may be very right in the case of tippling-houses; but where spirits are sent out to a family for use in their own house, they conceive it as just a debt as any other, and ought to be recoverable at law.

They therefore pray—

1st. That spirit licences may be reduced in amount, and fixed at the same rate to all, without reference to rent: that the additional sum now paid may be refunded: and that their trade may be adequately protected.

2d. That the restriction on retailers not to sell to other retailers may be abolished.

3d. That they may be completely separated from publicans, by getting a different licence, and being relieved from magistrates' certificates.

4th. That the Tippling Act, so far as it affects spirits *bonâ fide* sent out for family use, may be repealed.

To the Honourable the Lords Commissioners
of His Majesty's Treasury.

Appendix No. 5.

No. 5.

Letter from Mr. C. Sharp.

Honourable Sir, *Montrose, 19th November* 1833.

Enclosed I beg to hand for your consideration, and that of your colleagues, a statement, by the traders here, of some grievances to which they are at present subjected, and for which they humbly solicit the endeavours of the Excise Commission to bring about a proper remedy.

I have the honour to be, Honourable Sir, your most obedient humble servant,

Charles Sharp,
Merchant.

The Right Hon. Sir Henry Parnell, M.P.

To the Honourable the Commissioners of Excise Inquiry, Aberdeen.

Statement of the Grievances of the Wine and Spirit Dealers of Montrose.

Honourable Gentlemen, *Montrose, 19th November* 1833.

We, the undersigned dealers in wines, spirits, &c., in Montrose, beg to lay before your Honours some of those grievances to which we are subjected, in the hope that they will meet the attention they deserve, and if found real, readily have redress.

We are humbly of opinion, that articles coming direct from the foreign bonded warehouse ought not to be taken into stock as they presently are by Excise permit, neither ought they to be subjected to be sent out from stock under foreign permit, but ought merely to be subject to the survey of the inspecting officer of Excise, as some of these foreign goods already are.

Regarding licences, we humbly consider we ought not to be subjected to pay according to the ideal rent of premises, which in many instances are overrated from their peculiar situation, from their long occupation in trade, or their convenience, all of which may have arisen from the diligence and experience of those thus subjected; but we would respectfully propose, that in future a specified sum be fixed for a dealer's licence, by which he shall be allowed to send out goods by permit—for a retailer's licence, restricting him from permitting goods—or for both conjoined, by which such individual may permit and retail, but that no article sold by any such dealer or retailer shall be consumed on the premises. That there ought also to be a specified sum for a victualling licence, authorizing commodities to be consumed on the premises of the victualler, but prohibiting him from selling wine, malt, or spirituous liquor, to be carried off and consumed elsewhere. We would also suggest that distillers ought not to be allowed to send out spirits in less quantities than fifty or eighty gallons.

These observations we submit to your Honours in the confidence that they will be looked into and remedied.

We have the honour to be, Hon. Gentlemen, your most obedient humble servants,

William Sharp.
George Shepherd and Son.
Charles Christie.
William Smith.
John S. Henderson.
Guthrie and Bayne.
William Strachan, Jun.

Appendix No. 6.

No. 6.
Spirit Dealers in Kirkaldy.

We, the undersigned, spirit dealers in Kirkaldy, beg humbly to bring under the notice of the Excise Commission the present state of the law regulating the licensing and trade of those engaged in the distilling and sale of British spirits in Scotland, which, in so far as regards what they have now to represent, they conceive to be unequal between the distillers and dealers, and disadvantageous to the revenue. What they allude to is the circumstance, that while the distillers and dealers pay the same rate of licence, 10*l.* each, the former are not prevented from carrying on the same trade as the latter, which is not only contrary to practice, but to the laws regulating the same trade in England and Ireland; for there, distillers are prohibited from selling a less quantity than eighty gallons, and consequently they cannot interfere with the trade of dealers, whose business consists almost entirely in the sale of smaller quantities. The consequence of this state of the law has been, that the distillers in Scotland carry on, not only their own trade, but also compete effectually with the dealers, by supplying both retailers and private families in quantities as small as nine gallons.

Besides the licence of 10*l.* above mentioned, all the dealers in this quarter pay also a retail licence, varying in amount according to the rent of the premises they occupy, which, together, make their licences in general run between 15*l.* and 20*l.*; and many who have only a retailer's licence at present, would, if the law were altered, be induced to take out also the dealer's licence, and thus benefit the revenue.

We believe that the present anomalous state of the law in Scotland arose from there being numerous small distilleries, particularly in the Highlands, whose trade would have been altogether destroyed had they been limited to sell quantities only above eighty gallons.

We conceive, however, that a line of distinction between the large distilleries and the small ones might be made, by which the interests of the latter may be secured; that all those distillers in Scotland who made above a certain quantity should be restricted, the same as in England, to eighty gallons; while in the Highlands, where the distilleries are small, they may be allowed to send out smaller quantities, say twenty gallons. We are of opinion, nevertheless, that even although the law were altered as we propose, it might be evaded by the large distillers opening stores, and taking out dealers' licences in the name of some conjunct and confidential person; therefore the distiller ought to be prevented from having any interest or connexion, directly or indirectly, with the dealer.

We beg leave humbly to call the attention of the Commission to the above statement, and trust that they will recommend such an alteration of the law as will effectually remove the grievance complained of.

We have the honour to be, Sir, your most obedient humble servants,

David Wemyss, Jun.	John Russell.
Ebenezer Spence.	Thomas Muir.
James Nelson.	William Scott.
Andrew Currie.	Philip J. Smith.
James Borthwick.	Henry Morton.
Paterson Brown.	Robert Watt.
George Hepburn.	George Beveridge, Jun.
David Brown and Co.	Thomas Ronald and Co.
Alexander Brown.	Smith and Leslie.
Robert Ronald.	Per Andrew Bay, Thomas Hume.
Robert Stewart.	William Michie.
George Douglas.	Robert Smith.
Peter Henderson.	William Wetherspoon and Son.

The Right Honourable Sir Henry Parnell, Bart.

Appendix No. 7.

No. 7.
Spirit Dealers in Glasgow.

Memorial to the same effect from the undersigned Spirit Dealers in Glasgow.

Henry and Andrew Oswald.	David Drysdale.
M. Gitson.	Munro and Peterson.
J. and J. Stewart.	J. and R. Ure.
James Ritchie.	A. and P. Rintoul.
D. Ritchie.	John and James Buchanan.
Buchanan Kennedy and Co.	Hamilton, Monteith, and Co.
Thomas Anderson and Son.	John Reid.
John Cassels.	William Stay and Co.
Peter Pruydau.	Stewart, Pott, and Co.
John Aitken.	David Ferguson.
Wetherspoon and Inglis.	William Bain.
Lade and Abercromby.	Matthew Taylor.
Archibald and Thomas Logan.	Osborne and Co.
Patrick Mucalister.	William Yuile and Son.
Muirhead, Rogerson, and Co.	Robert M'Culloch.
James W. Collier.	John Mather.
Robert Scott.	James Wishart.

Appendix No. 8.

No. 8.
Spirit Dealers in Arbroath.

To the Honourable the Commissioners appointed by Government to inquire into the state of the Excise Laws, Scotland.

Honourable Gentlemen,

We, the undersigned, dealers in spirits, in the royal burgh of Arbroath, beg most respectfully to lay before your Honours the most prominent grievances connected with our business; trusting your Honours will be pleased to take them into consideration.

We are of opinion that the wine survey should be totally abolished; also the keeping of any book for entries of the quantities sold. Both of these are attended with very considerable trouble to the trader, and without benefit to the revenue; and the latter, in our opinion, places a trader very much at the mercy of any imperious Excise officer.

We would beg to recommend to your Honours the propriety, usefulness, and absolute necessity of continuing the survey as at present, upon all dealers in foreign spirits: acting otherwise will, in our opinion, entail upon the public an adulterated article at a high price; and, of course, the honest dealer would be left quite unprotected.

We have also to bring under your Honours' notice another observation, and would respectfully request your most particular attention and deliberate consideration in your reporting thereon: we refer to the licence exacted from us to exercise the business of a spirit dealer. We do not complain of the amount of the licence, but we consider ourselves undoubtedly entitled, from paying this licence, to have the distillers restricted from permitting any quantity to retailers or others less than 50 gallons. If your Honours would call upon the collectors of Perth and Montrose to report as to the quantities permitted by the distillers in these collections, we have no hesitation in stating that your Honours will find such report to confirm, that *three-fourths* of the quantity made is sent to private families and retailers, in quantities consisting of from 10 to 20 gallons. We feel confident that your Honours will take into consideration the sentiments we have thus expressed.

We have the honour to be, with respect, Honourable Gentlemen,
Your most obedient and very humble servants,

Thomas Wrieststone. Charles Durie.
W. and J. Crockatt. John Falconer.

Arbroath, 14th November 1833.

Appendix No. 9.

No. 9.
Letter from Mr. J. Mason.

Sir, *Kelso, 25th April* 1833.

To you, as Chairman of the Commission appointed to investigate into the present system of Excise laws, I beg leave most respectfully to point out what, from experience, appear to me the greatest grievances under which persons exposed to their operation at present labour.

By those laws all accidental offences may be, by the ignorance or malice of an officer or a servant, reported to the Commissioners as proceeding from design, a prosecution commenced, and even in case of acquittal, the party aggrieved ruined by the Crown not paying costs. As an example, in the distillery of which I am proprietor, there are twenty-seven locks sealed by the Excise: supposing by accident or design one of these be broken, I may be sued for a heavy penalty, and subjected to a serious expense.

So long, too, as permits are required, a common informer may purchase a few gallons of spirits in a false name, and get proceedings instituted for an infraction of the law, by proving that the spirits were conveyed elsewhere than the place to which they were permitted.

The heavy penalties also which the laws in question impose, would never have been sanctioned had it not been with the understanding that they would not be enforced but in cases of decided fraud. Yet by the Consolidation Act, Justices of the Peace, in general the best judges of the character of the accused, are prevented, even when certain of the moral innocence of the party, from awarding less than one-fourth of the statutory penalty.

What has been stated is sufficient to show, that if the present system can be overturned without detriment to the revenue, the sooner it is done the better. Now, I think an efficient substitute may easily be found for the present plan. Due inquiry will satisfy Government that not one thousand pounds' worth of exciseable spirits are annually illicitly introduced into the stock of traders in this part of the kingdom. And, therefore, were the distillers, who alone pay direct duty, authorized to take out from the assessors of assessed taxes an annual licence in proportion to the stills employed, equal to the duty paid by them upon an average during the last three years, the revenue would sustain no injury. A plan equally simple might easily be devised for other parties under the operation of the Excise laws. Thus, if the present officers were even paid their salaries in full, they would require no successors.

Should the measure proposed be deemed too sweeping, most assuredly the power of Justices of the Peace to decide upon cases of alleged defraud should be enlarged.

I have the honour to be, Sir, your most obedient and humble servant,

J. Mason.

The Right Honourable Sir H. Parnell, Bart., &c. &c.

Appendix No. 10.

No. 10.
Letter from W. D. Gillon, Esq., M.P.

Gentlemen, *London, 9th February* 1836.

Understanding that in the progress of your investigations you are now considering the subject of licences for the retail of exciseable liquors, I beg to offer a few observations which have been suggested to me in the course of some time which I have given to the consideration of that subject, so far, at least, as applies to Scotland.

The whole system of licences, I conceive, might very properly be dispensed with as a clumsy and harassing mode of supplying the public Revenue, while it is the duty of the civil magistrate, and not of the Board of Excise, to watch over the peace and morality of the kingdom. But, as this is a more extensive change than is likely to be speedily effected, I beg to point out some of the most glaring defects in the present system, to which I conceive an immediate remedy ought to be applied.

1st. The power of granting and refusing licences is most capriciously exercised by the magistrates in Scotland, more especially as regards the holders of previous licences. The spirit of the Act 9th Geo. 4. c. 58, is undoubtedly that the holders of licences, unless some cause of complaint can be urged against them, shall obtain a renewal of their certificates; but unfortunately the wording of the Act is not sufficiently specific, and it has not always been construed by the justices in this fair and liberal spirit. I know a case of a person who was deprived of his licence last year, not only without any ground of complaint, but the justices bearing testimony to the excellence of his conduct and character. This man was thus, without cause, deprived of his means of daily subsistence, and, it may be, a large stock of spirits thrown on his hands, for I contend that he had a right to calculate on a renewal of his licence.

I propose that when there shall have been no change of circumstances, and no delinquency proved, the holder of a licence shall be entitled to obtain a renewal of it from the Excise without being compelled to have recourse to the useless and vexatious process of a yearly application to the justices.

2d. I conceive it to be extremely absurd that the obtaining of a certificate from the justices for the sale of beer should entitle the holder of it to demand from the Excise a spirit licence also. I propose that, as in England, every person should obtain from the Excise a licence to sell beer not to be consumed on the premises, and that the justices should grant certificates for the sale of beer to be consumed on the premises, distinguishing whether these are to entitle the holder to obtain a spirit licence or not.

3d. The period from which the Excise licence runs is found to be inconvenient in Scotland, being from the 10th October, while the general term for taking houses is on the 25th of May.

4th. I may mention that I have seen with much pleasure the recommendation, in your Seventh Report, of the abolition of what is called the Tippling Act. I am convinced it in no way tends to the morality of the people; on the contrary it opens the door to fraud. Nearly three gallons of whisky may be purchased for less than 1*l.*, and a debt of 10*l.* or 20*l.* might be contracted to a retail dealer in spirits without his having any power of enforcing his just claims. This is a manifest hardship on a very respectable class of men, and is severely complained of by the trade in general, many of whom have spoken to me on the subject, and have intrusted me with petitions for the repeal of so antiquated and absurd a statute.

I have the honour to be
Your very obedient servant,
W. D. Gillon.

Appendix No. 11.

To the Honourable the Commissioners of Excise Inquiry.

No. 11.
Letter from A. W. Davis and others.

Honourable Sirs,

We, the undersigned wholesale wine and spirit merchants, beg leave to express our most anxious hope that your best and earliest attention will be given to the restrictions on the wholesale spirit trade, particularly as to not being allowed to sell less than two gallons. We are convinced that the removal of that monopoly would greatly increase the *Revenue*, benefit the public, and relieve the respectable wholesale dealer from an unjust and vexatious system.

A. W. O. Davis, 87, Wimpole-street.
Stephen Bond, 7, Westmorland-street.
Richard Abbotts, 340, Oxford-street.
Robert James, 17, Store-street, Bedford-square.
W. Gedge, 132, Regent-street.
Thomas Ince, 23, New Bond-street.
Richard Harland, 4, Albany-street, Regent's-park.
W. W. Bonney, William-street, Knightsbridge.
James Padgett and Co., Pantechnicon, Belgrave-square.
John Amor, New Bond-street.
George Liddle, 67, Princes-street, Leicester-square.
R. H. Adcock, 9, Argyle-street.

Appendix No. 12.

No. 12.

Letter from Mr. W. Jenkins.

Sir, 16, *Gower-street North, 4th March* 1836.

I did myself the honour of waiting on you with a note from Mr. Hume relative to the wholesale spirit trade. As I was not able to see you, I take the liberty of sending herewith the particulars which it was the intention of Mr. Hume's note that I should communicate. Knowing that the subject will receive at your hands the most candid and impartial attention, and hoping you will excuse the trouble I am giving you, I have the honour to remain, Sir,

Your very obedient humble servant,

To Sir Henry Parnell, M.P., W. Jenkins.
Chairman of the Excise Commission.

16, *Gower-street North, February* 1836.

At a Meeting of several gentlemen of the wine and spirit trade held for the purpose of considering the restriction to which they are subjected of not being allowed to sell less than two gallons of spirits, and the best mode to be adopted to bring the subject under the notice of the House of Commons, and more especially of the Excise Commission,—

It was resolved, that a deputation wait on Joseph Hume, Esq. M.P., for the purpose of communicating with him, and that the following Reasons be submitted to his consideration:—

1st. That when the imperial measure was introduced as the standard measure to be used in the United Kingdom, the increase on the gallon was one-fifth, which militated exceedingly against the interests of the wholesale trade, for the difficulties of sale (formerly felt) were increased by the change.

2d. That the wholesale trade feel the restriction peculiarly severe, inasmuch as the retail, or victuallers' licence does not preclude any one holding it from obtaining the *wholesale licence also,* and he thus may participate in the advantages of both, which never could have been contemplated by the Legislature.

3d. That as the law now is, the public, however desirous they may be to obtain a pure spirit, cannot do so in small quantities from the wholesale dealer without great risk on his part, and his refusal to sell may lose a valuable customer. The consequence is a monopoly on the part of the victuallers.

For these reasons, it is humbly suggested, should the expediency of wholly withdrawing the restriction be thought unadvisable, that the Excise Commission would please to take into their consideration the propriety of recommending it to extend *only* to *one gallon,* which may answer every purpose of Excise, at the same time benefit the dealer, and the public have the liberty of purchasing even this quantity of the best article *where* they please.

W. Jenkins, *Chairman.*

Appendix No. 13.

No. 13.

Letter from Mr. George Jenkins.

Sir, 46, *Great Portland-street,* 20*th April* 1836.

Understanding that the Commissioners are sitting upon the subject of Excise Inquiry, and as I am a dealer in wines and spirits, I wish to state a few observations upon the difficulty that I labour under in regard to the sale of spirits. Every day I am asked for a bottle of spirits of one sort or another, and I am compelled to turn customers away, and say that I dare not sell a less quantity than *two* gallons: the customer expresses his astonishment, turns round, and walks away. It seems a very great hardship that such an obstacle should be put in the way of the fair dealer as often to cause a total stop to business. The Revenue of course loses greatly by this process, because the persons who are thus disappointed, rather than go to the gin-shops (being generally of a better description of persons), go without the articles altogether; thus the sale of a great quantity is lost.

I understand that in Scotland a dealer can sell a single bottle of spirits, and it seems most extraordinary that in London there should exist such an unpleasant restriction upon business as not to be allowed to sell less than two gallons without any assignable reason.

Trusting that something will be done to facilitate trade and at the same time to protect the Revenue, I remain, Sir, with many apologies for trespassing upon your time,

Your very respectful servant,

To T. C. Harrison, Esq. George Jenkins.
&c. &c. &c.

Appendix No. 14.

No. 14.

Letter from Messrs. Graham & Co.

Graham and Co., New-road, Mary-le-bone, Wine and Spirit Dealers,

Consider the clause injurious to the private dealer, because he is frequently under the necessity of turning a customer away, owing to the restrictions imposed on him by the Excise regulations in the licence, by which the sale of a single bottle would subject him to a heavy penalty and great inconvenience.

No. 14.
Letter from Messrs. Graham & Co.

Such now is the state of trade from the competition on every side, that they are convinced, unless this restrictive measure is removed, their best interests are sacrificed in the loss of the ready-money customer, which will ere long compel them to leave off their occupation, leaving this line of business wholly in the hands of the publican, where a sample bottle may be had and retained until the further order is completed to compare the one with the other, and prevent the customer from imposition.

Again, when the private dealer explains he cannot execute an order *under two gallons*, he is generally looked at with suspicion, under the idea that he is acting from an unworthy motive to palm off inferior goods, and therefore it is seriously injurious.

It is, perhaps, the greatest drawback a young beginner has to contend with, the quality of whose goods are unknown in the neighbourhood; from the time too frequently required in obtaining a favourable opinion in the public estimation his means become exhausted, *and ruin is the consequence.*

It frequently occurs a customer may be in town but for a short time, not requiring the quantity prescribed by the Excise, or that he may not have the convenience for it, hence it is injurious to him; and further, because if the small supply was approved, he certainly loses the chance of supply to the party, and probably their friends, in the vicinity where it is forwarded.

The public are also injured, inasmuch as the quality of the goods supplied by private dealers is so far superior to those doled out over the counter, that unless they can consent to take two gallons of spirit, they must be prepared to have their health injured or abstain wholly from the use of it. The gin-shops are selling the liquor 2*s.* per gallon cheaper than they can purchase it from their distiller, the difference being in the adulteration. Yet the publicans expend large sums in alterations and other nonsensical attractions, while the private dealer is content in his humble cellar, the victim of a law as unjust as it is oppressive and unnatural in this state of society, being generally men of education and the younger branches of good families, industriously disposed to gain a livelihood under even these extremes, owing to the nature of his connexions who support him through his difficulties.

The law is unnatural because it employs one man to act as a spy over his neighbour, instead of creating good will.

The Commissioners' attention is requested to the improved state of the wine trade since the Excise restrictions have been removed.

The only thing required by the private dealer is that he may be permitted to sell his spirits by the bottle when an opportunity offers for the furtherance of his trade, and not *to draw a cork on the premises for use.*

These restrictions were no doubt laid on when the brewers' and distillers' interest prevailed; now things are altered, the private dealer only asks for fair play for the sum paid, to exercise his calling. Otherwise it will prove that while he is paying an equal quota to the Revenue, he has not an equality of rights, and therefore a monopoly of the trade is in the hands of the publicans.

Selling by the bottle creates a proper degree of confidence between the buyer and the seller, and therefore it is we have been induced to offer these remarks.

28*th April* 1836.

To the Commissioners of Excise Inquiry.

Appendix No. 15.

No. 15.
Letter from Mr. R. H. Adcock.

Gentlemen, *Argyle-street, Regent-street,* 30*th May* 1836.

Having signed a petition to your Board to take into consideration the restriction by which the dealers in spirits are prevented from selling at any one time a less quantity than two gallons, and being requested by several in the trade, and your Secretary, Mr. Harrison, to state in writing my opinion of that regulation, and the effect of removing or amending the same, I respectfully submit the following observations, founded on the experience of more than 30 years as a rectifier, retailer, and dealer in spirits. I shall consider the removal of the restriction as a measure which will benefit the public (the consumers), as it will increase the Revenue without endangering the present security of the same, and as a privilege due to the dealer without interfering with any legal or vested right of the now licensed retailer.

The restriction by which dealers in spirits are prevented from legally selling less than two gallons, I believe dates its origin at the time the rectifiers of England were restrained from retailing either by the Tippling Act, or other legislative regulations in the reign of George II., and two gallons has continued the minimum quantity to the present time. In 1826 the imperial measure increased the old wine and spirit measure one-fifth,* and consequently the first cost and duty of spirits have increased in the same ratio; the whole value being thus much greater, is an impediment to private consumers purchasing two gallons at once, more particularly foreign brandy, the duty alone of which is £2. 5*s.*: thus the consumer who cannot command so large an outlay is driven from the dealer in whom a confidence as to quality is placed, and compelled by law to go to the licensed victualler for the supply of small quantities. The competition amongst the present legal retailers, aiming at large sales of spirits by vending at low prices, induces them to sell at strengths and quality inferior to respectable dealers; to this observation there are exceptions, but I remark generally as to the prevailing practice of the retailing wine vaults and victuallers, from whom it is rare to obtain the higher and expensive kinds of spirits and liquors. It is therefore obvious that the public will be

* About nine and a half wine bottles held two gallons old: the new measure fills twelve bottles.

No. 15.

Letter from Mr. R. H. Adcock.

benefited by the removal of the restriction, and the dealers in spirits allowed legally to supply small quantities of the articles best suited to the means and wants of private consumers.

In the event of the dealers being allowed to supply the public with small quantities, the Revenue to Government would be increased by spirits going into consumption in a purer and stronger state. My observation of the articles generally sold by the retailers enables me to remark, more particularly, on the foreign spirits, which they deliver at from 15 to 18 per cent. under S. C. proof, and often much weaker, while the dealers are selling the same kind of spirits from 10 to 12 per cent. under proof, being an increase of 5 to 8 per cent. on every 100 gallons sold to consumers; and as to the Revenue strength of spirits is quantity, so in consumption the stronger the spirit (particularly when for mixing) the more preferable, and a larger quantity is actually used. From long experience as a practical rectifier I am enabled to state that British gin, as delivered from the distilleries, is much improved in quality within the last few years; one cause is the permission under the Distillery Act granted in 1825, allowing gin to be made up and sold at 17 per cent., instead of 22 per cent., under proof, whereby that article contains more flavour, and is become more in repute and agreeable to the taste of the consumers: and were compounded spirit allowed to be sold yet stronger than 17 per cent. under proof, the article would be far better, and the now legal necessity of a large per centage of water sent from the rectifier to the dealer would be avoided, and a saving both of bulk and expense in the transit. The limitation of two gallons is applicable to foreign liqueurs, as well as to spirits, and did the Board of Excise put the law in full force against those dealers who are now constantly selling a single bottle, the Revenue would sustain the loss of the high duty levied on those articles, and the dealer would be deprived of the sale; for foreign liqueurs are chiefly consumed by the wealthy classes of society, who will only purchase them from respectable sources, and then only by one or a few bottles at a time. I think it is a correct inference from what I have stated, that the Revenue would be benefited by the reduction of the minimum quantity of two gallons to a single wine bottle of the usual size, and that the dealers should be authorized *so* to *sell* under their present licence: such an arrangement will not interfere with the present mode of protecting the Revenue, as delivery to and from dealers might be accompanied with a permit for all quantities exceeding *one* gallon. Should it be considered necessary by the Excise, that dealers should continue to account for decreases on stock of spirits, the small quantities sold by them unaccompanied with permit could be accounted for by a book of entry kept by the dealer, and inspected by the stocking officer; but I consider the restriction and penalty upon dealers showing decreases beyond a limited amount a useless and degrading regulation, for the dealer is as little likely to use his decreases on stock unlawfully as the present retailer. It is undue increases the Excise is bound to detect, which duty of the officer is alike necessary to the Revenue as to the respectable dealer, whose decreases, if allowed to sell small quantities, will consequently be greater than at present, but such decreases of stock, when permitted to go fairly and *legally* into consumption, must tend very materially towards the increase of the Revenue.

In consequence of the increased quantity of the two gallons imperial, and the high duties, the dealers in spirits are purveyors to the limited circle of consumers of the more wealthy classes only, but by granting the privileges now sought for, they will be enabled to extend their connexions, and supply legally to the public generally; and I consider it will be far better that the dealers should be allowed to do that legally, which they are by circumstances often induced to do contrary to the existing enactment of 6 Geo. 4, c. 81, clause 27, in the progress and practice of their business. Dealers cannot always resist the importunity of their customers to supply them with a less quantity than two gallons of spirits: often it is a request for a gallon or less of each kind to make up half a dozen bottles, or when purchasing wine (of which there is no restriction of the quantity to be sold by the dealer) it is a common request to have a few bottles of the finest old brandy or liqueur put up with the wine order; this is natural enough with the consumer, who prefers the spirits of his wine merchant, but it is very difficult to make a private customer understand the reason or policy of the law which prevents the dealer from complying with so reasonable a request. I have never met with a private purchaser of two gallons (or that amount in bottles) of foreign liqueur, and but few consumers in moderate circumstances who will buy at one time that quantity of high-priced brandy, or the finest rum, an article now but little used in private families; they either go without the supply, or the dealer must illegally break the absurd enactment.

I cannot understand why the dealers have so long remained passive under the restriction, alike injurious to the public, the Revenue, and themselves; why they have not sought for legislative authority to sell small quantities, to be taken for consumption from the premises where sold, in like manner as grocers and others in Scotland and Ireland are allowed to retail spirits. I have never heard sufficient reason against their doing so; when questioned, the cry has been, that such an opening of the sale of spirits would interfere with the privilege of the victuallers. I consider it was never just that the victuallers should be the sole and exclusive venders of quantities under two gallons. The purport of their licence is for keeping of inns, alehouses, and houses of entertainment for travellers and others, for the supply of their respective neighbourhoods with beer, and by virtue of their beer licence, allowed to have a licence to sell spirituous liquors, to be consumed and drunk upon the premises; under this licence the victualler enjoys the exclusive advantage of both supplying small quantities, and having the same consumed on the premises, but such a privilege ought never to be made the ground of objection against allowing the dealer to vend small quantities for private consumption; such sale can never be open to the same objection as the increasing of the opportunity for spirits to be consumed on the premises where sold. I conclude that the simple sale of spirits, as now sought for, should be as free as any other commodity under licence and control of the Excise, attain-

No. 15.
Letter from Mr. R. H. Adcock.

able by the public of respectable and responsible dealers, and I trust the petitions of the trade will meet with the consideration and concurrence of your honourable Board.

If to the foregoing observations I can add any personal explanation, I will be at the service of your Board at any time you may please to intimate.

Respectfully, remaining yours obediently,

R. H. Adcock.

To the Commissioners of Excise Inquiry.

Appendix No. 16.

No. 16.
Letter from Mr. W. M'Naughton.

Sir, 20, *Beaumont-street, St. Mary-le-bone.*

Being given to understand that a Board of Commissioners have been appointed, and are now sitting, for the purpose of making an Inquiry into the state of the Excise laws, and as I understand it is intended that this Commission should fully inquire into and report on the practical working of those laws, as they affect the different trades which come immediately under their operation, I would, with your permission, beg leave to point out to your attention, and, through you, to the attention of the Board with which you are connected, what has been long and very generally felt as a great hardship to those engaged in the wholesale wine and spirit trade. I mean that part of the Excise law which prohibits them under a heavy penalty from sending out a less quantity than two gallons of either spirits or liqueurs.

This operates as a very great hardship upon both the buyer and the seller, since many families who come to town for only a short period, and others who make but little use of those articles, frequently want but small quantities of either brandy, hollands, or rum, and therefore apply merely for such quantities as they require, and that application is generally made to the person from whom they have their wines, but as he cannot sell a less quantity than two gallons they are under the necessity of either doing without the article altogether or to have recourse to a gin palace or a public house for it, much against their inclination, and where they conceive they have not the same chance of obtaining the article pure.

This state of the law, therefore, presses with great, and, in my opinion, undue severity upon those who, like myself, are engaged in the wholesale trade as regards spirits, but it is still worse as regards liqueurs.

These are generally sold in bottles as imported, and being rather expensive articles, and used but occasionally, and in small quantities even in the best families, are seldom ordered in such quantities as a person having a wholesale licence is allowed to sell, and therefore families in want of such things are obliged to get them at an oil-shop or wherever else they can procure them, instead of which they would much prefer having them supplied by their wine merchant.

This state of the law operates as a very great hardship, as I have observed, on both the buyer and the seller, and therefore ought in common fairness and justice to be remedied. It must strike most people at the present day as a very strange anomaly in our Excise, that one must be compelled by law either to buy his spirits from a gin palace or a public house, and his liqueurs, if not his wine, at the same place where he gets his oil, or that he must submit to lay in a much larger quantity of both than he wants, or perhaps than his means can afford.

This, I believe, is the case in no other country under heaven, and it is to be hoped that from the labours of the present Commission, or from such just and equitable measures as may be founded on their Report, such a state of the Excise law in this free country will no longer be allowed to impose such a grievous hardship upon those engaged in the wholesale wine and spirit trade.

May I therefore beg that you will have the goodness to submit this to the consideration of the Board of Commissioners on the Excise Inquiry, and that they will be pleased to take the subject of it into their most serious deliberation, and to give their assistance to have the law, at least, so far amended as to allow the wholesale dealer to be left as free as others to send out such quantities of both spirits and liqueurs as may suit the wishes and convenience of his customers and of the public.

I have the honour to be, Sir,

Your most obedient servant,

To T. C. Harrison, Esq. W. M'Naughton.

Secretary to the Commissioners of Excise Inquiry.

Appendix No. 17.

No. 17.
Letter from Messrs. Lavell and Clowes.

Sir, *London, 9, Pall Mall East, 3d June* 1836.

In addition to our letter of this date, stating the benefit resulting to us from the abolition of permits and surveys upon wines, we beg to call the attention of the Commissioners to another point, which is the restriction of our not selling less than two gallons of spirits, as, independent of the loss to us, and the very unpleasant situation it places us in, being almost daily compelled to refuse letting our customers have less than two gallons, we have no doubt it is also a great loss to the Revenue, for many people will not have so large a quantity at a

time, and, consequently, rather than go to a retailer, where they would purchase an inferior and probably an adulterated spirit, they decline having any, which is of course a privation to the consumer, as well as an injury both to us and the Revenue.

No. 17.
Letter from Messrs. Lavell and Clowes.

We beg to remain, Sir,

Your very obedient and humble servants,

To T. C. Harrison, Esq.
&c. &c. &c.

LAVELL AND CLOWES.

APPENDIX No. 18.

Extract of a Letter from Mr. W. P. Richards, Wine Merchant.

No. 18.
Letter from Mr. W. P. Richards.

Wellington-street, Strand, 18th April 1836.

HAVING expressed myself at this length on the subject, I fear an apology will be necessary for adding a few lines on a subject nearly connected with it, which appears to have been overlooked, because no sufficient reason offers itself, why, if duly considered, the restriction should remain which prevents wine merchants sending out less spirits than two gallons with the licence usually taken out. It would be a relief to the trade, and obviously, as far as it goes, a benefit to the Customs, if spirits were allowed to be sent out in any quantity, at all events in quantities of one instead of two gallons, which is the present minimum."

I have the honour to remain, Gentlemen,

Your most obedient and humble Servant,

W. P. RICHARDS.

To the Commissioners of Excise Inquiry.

A RETURN of the Rates of Maltsters' Licences in each Year since 1770, showing the Acts of Parliament by which such Rates the Total Amount of Revenue

ENGLAND.

Years.	Rates of Duty.													Acts by which imposed, or by which Changes were made.	Number of Licences.	Amount of Revenue.
	Maltsters at Commencement.	To Maltsters making, not exceeding											Maltsters exceeding 550 Qrs.			
		5 Qrs.	50 Qrs.	100 Qrs.	150 Qrs.	200 Qrs.	250 Qrs.	300 Qrs.	350 Qrs.	400 Qrs.	450 Qrs.	500 Qrs.	550 Qrs.			£. s. d.
(Commenced Sept. 10, 1784.) 1785	5/ and a surcharge according to the quantity made.	..	5/	10/	15/	20/	25/	30/	35/	40/	45/	50/	55/	60/	24 G. 3, c. 41.	12,314	13,299 5 0
1786	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	11,376	13,019 0 0
1787	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	10,913	11,364 15 0
1788	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	10,428	12,969 15 0
1789	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	9,927	12,630 0 0
1790	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	9,603	11,306 5 0
1791	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	9,856	10,875 10 0
1792	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	9,692	12,720 5 0
1793	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	9,600	12,629 10 0
1794	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	9,419	11,214 15 0
1795	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	9,175	11,207 15 0
1796	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	9,297	11,098 0 0
1797	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	9,645	12,292 10 0
1798	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	9,550	13,330 5 0
1799	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	9,677	11,827 0 0
1800	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	8,752	12,555 0 0
1801	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	9,087	7,521 10 0
1802	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	9,884	9,004 5 0
1803	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	9,998	12,942 5 0
1804	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	9,512	12,396 15 0
1805	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	9,244	10,306 5 0
1806	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	9,419	10,443 15 0
1807	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	9,379	11,819 5 0
1808	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	9,105	10,778 5 0
1809	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	8,398	9,726 15 0
1810	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	8,459	10,117 5 0
1811	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	8,744	10,614 10 0
1812	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	8,341	11,111 15 0
1813	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	8,460	9,047 5 0
1814	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	8,739	10,150 10 0
1815	5/, 7/6	..	5/, 7/6	10/ 15/	15/ 22/6	20/ 30/	25/ 37/6	30/ 45/	35/ 52/6	40/ 60/	45/ 67/6	50/ 75/	55/ 82/6	60/ 90/	55 G. 3, c. 30.	8,811	11,353 17 6
1816	7/6 and a surcharge as above.	..	7/6	15/	22/6	30/	37/6	45/	52/6	60/	67/6	75/	82/6	90/	..	8,548	16,530 7 6
1817	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	8,342	16,162 10 0
1818	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	8,932	12,919 10 0
1819	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	8,884	16,728 15 0
1820	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	9,031	15,074 5 0
1821	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	9,220	16,339 10 0
1822	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	8,886	17,191 17 6
1823	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	9,143	16,871 5 0
1824	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	9,134	17,415 7 6
1825	,,	..	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	9,595	18,286 17 6
1826	,,	2/6	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	Per Treasury Warrant.	10,468	20,055 7 6 *71 1 3
1827	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	10,494	17,088 15 0 1 10 0
1828	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	10,392	20,878 17 6 15 0
1829	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	9,858	18,404 2 6 1 8 1
1830	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	8,993	16,377 17 6 3 9 4
1831	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	10,376	19,473 0 0 4 19 4
1832	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	10,316	21,004 17 6 7 6
1833	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	10,598	21,438 2 6
1834	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	10,568	20,955 0 0
1835	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	10,221	20,900 17 6

Excise Office, London.

* Amount of Duty on Licences granted for only a portion of the Year.

No. 19.

were established, or by which Changes were made in any of the Rates, the Total Number of Licences issued in each Year, and received for such Licences.

Years.	SCOTLAND.				IRELAND.							
	Rates of Duty.	Acts by which imposed, or by which Changes were made.	Number of Licences.	Amount of Revenue.	Rates of Duty. Maltsters.			Malt Factors.	Acts by which imposed, or by which Changes were made.	Number of Licences to Maltsters.	Number of Licences to Factors.	Amount of Revenue.
					In Dublin, Cork, Waterford, Limerick, and Belfast.	Within two miles of Dublin, and one mile of the other Cities.	In all other Places.					
(Commenced Sept. 10, 1784.) 1785	Same as	in England.	1,567	£. s. d. 963 10 0								
1786	..	..	1,303	875 10 0								
1787	..	..	936	607 10 0								
1788	..	..	719	537 5 0								
1789	..	..	636	466 5 0								
1790	..	..	518	405 15 0								
1791	..	..	435	333 0 0								
1792	..	..	388	286 0 0								
1793	..	..	322	256 10 0								
1794	..	..	303	239 0 0	Commenced 25th March, 1794.							
1795	..	..	284	250 15 0	£2			..	34 G. 3, c. 5.			
1796	..	..	345	253 10 0	,,			..	..			
1797	..	..	275	179 0 0	,,			..	..			
1798	..	..	363	282 15 0	£10			..	37 G. 3, c. 20.	No Account.		
1799	..	..	328	253 0 0	,,			..	..			
1800	..	..	311	279 0 0	,,			..	..			
1801	..	..	271	140 5 0	For each House or Cistern, £15			£20	40 G. 3, c. 4.	..	..	£. s. d. 11,690 15 4
1802	..	..	386	134 10 0	,,			,,	..	..	..	9,544 12 4
1803	..	..	281	210 0 0	,,			,,	..	No Account of the number of Licences.		12,973 16 11
1804	..	..	No Account.		,,			,,	..	..	..	9,483 1 6
1805	..	..	216	111 0 0	,,			,,	..	..	..	2,221 16 11
1806	..	..	212	120 10 0	£30	£20	£15	,,	45 G. 3, c. 20.			
1807	..	..	222	143 5 0	£31 10s.	£21	£15 15s.	£21	47 G. 3, c. 18.			
1808	..	..	196	134 10 0	,,	,,	,,	,,	..			
1809	..	..	143	93 5 0	,,	,,	,,	,,	..			
1810	..	..	169	104 15 0	,,	,,	,,	,,	..	During these Years Maltsters' Licences were issued at the Stamp Office.		
1811	..	..	274	142 5 0	,,	,,	,,	,,	..			
1812	..	..	283	169 10 0	,,	,,	,,	,,	..			
1813	..	..	254	183 0 0	,,	,,	,,	,,	..			
1814	..	..	282	192 5 0	,,	,,	,,	,,	..			
1815	Ditto	Ditto	285	238 15 0	,,	,,	,,	,,	..	..	..	1,250 12 6
1816	..	..	272	311 2 6	,,	,,	,,	,,	..	No Account of the number of Licences.		5,300 5 0
1817	..	..	298	336 15 0	,,	..	..	..	..	..	..	4,524 6 0
1818	..	..	316	364 17 6	,,	..	..	..	..	253	21	4,473 15 0
1819	..	..	282	325 17 6	,,	..	..	..	..	253	23	4,235 1 3
1820	..	..	291	331 2 6	,,	..	..	..	..	232	17	3,962 4 8
1821	..	..	271	278 12 6	,,	..	..	..	..	250	11	4,057 3 11
1822	..	..	308	345 15 0	,,	..	..	..	..	248	11	3,933 13 9
1823	..	..	477	490 10 0	,,	..	..	..	..	264	12	4,014 3 10
1824	..	..	605	884 12 6	Same as in England.			£2	5 G. 4, c. 75.	282	15	4,492 19 11
1825	..	..	1,758	1,797 15 0	..	..	..	,,	6 G. 4, c. 81.	324	15	1,035 9 0
1826	..	..	3,943	3,012 2 6 24 7 6	..	..	..	(Repealed.)	..	395	..	973 10 0 262 8 1
1827	..	..	3,764	2,009 5 0 7 19 4	..	..	..	..	..	341	..	967 10 0 9 9 4
1828	..	..	3,304	2,126 0 0 16 3	..	..	..	..	..	334	..	1,026 0 0 5 7
1829	..	..	3,216	2,141 0 0 3 1	..	..	..	..	..	301	..	960 15 0 1 10
1830	..	..	2,391	2,057 7 6 11 3	..	..	..	..	..	313	..	962 0 0
1831	..	..	2,340	1,992 17 6	..	..	..	..	..	307	..	901 17 6 3 9
1832	..	..	2,189	1,919 10 0	..	..	..	..	..	319	..	945 10 0
1833	..	..	2,315	1,963 0 0	..	..	..	..	..	329	..	943 10 0
1834	..	..	1,974	2,022 5 0	..	..	..	..	..	349	..	954 0 0
1835	..	..	2,251	2,025 0 0	..	..	..	..	..	336	..	944 15 0

G. A. Cottrell,
First General-Accountant.

No. 20. A RETURN of the Rates of Tea and Coffee Licences in each Year since 1770, showing the Acts of the Total Number of Licences issued in each Year, and

Years.	ENGLAND.				SCOTLAND.			
	Rate of Duty. To Tea and Coffee Dealers.	Acts by which imposed, or by which Changes were made.	Number of Licences issued.	Amount of Revenue.	Rate of Duty.	Acts by which imposed, or by which Changes were made.	Number of Licences issued.	Amount of Revenue.
				£. s. d.				£. s. d.
(Commenced July 5, 1780.)								
1781	5*s.*	20 G. 3, c. 35.	35,572	8,905 18 9	Same as in	England.	1,172	293 0 0
1782	5*s.* 3*d.*	21 G. 3, c. 17.	33,176	8,708 11 6	..	..	893	234 8 3
1783	5*s.* 6*d.*	22 G. 3, c. 66.	32,754	8,692 19 9	..	..	1,034	284 7 0
1784	,,	..	34,076	9,369 2 3	..	..	956	262 18 0
1785	,,	..	37,478	10,305 11 6	..	..	1,252	344 6 0
1786	,,	..	41,078	11,296 4 9	..	..	1,845	507 7 6
1787	,,	..	43,460	11,951 9 0	..	..	2,304	633 12 0
1788	,,	..	48,263	13,272 6 6	..	..	2,360	649 0 0
1789	,,	..	47,123	12,958 16 6	..	..	2,671	734 10 6
1790	,,	..	48,213	13,258 11 6	..	..	2,982	820 1 0
1791	,,	..	50,989	14,026 2 0	..	..	3,491	960 0 6
1792	,,	..	50,353	13,849 5 6	..	..	3,874	1,065 7 0
1793	,,	..	52,608	14,467 4 0	..	..	3,848	1,058 4 0
1794	,,	..	52,292	14,380 6 0	..	..	3,860	1,061 10 0
1795	,,	..	52,881	14,542 5 6	..	..	3,828	1,052 14 0
1796	,,	..	52,955	14,562 12 6	..	..	4,566	1,255 13 0
1797	,,	..	53,700	14,767 10 0	..	..	4,839	1,330 14 6
1798	,,	..	53,783	14,790 6 6	..	..	4,627	1,272 8 6
1799	,,	..	54,382	14,955 1 0	..	..	4,706	1,294 3 0
1800	,,	..	54,964	15,115 2 0	..	..	4,899	1,347 4 6
1801	,,	..	56,248	15,468 4 0	..	..	5,817	1,599 13 6
1802	,,	..	56,934	15,656 17 0	..	..	5,482	1,507 11 0
1803	,,	..	58,343	16,044 6 6	..	..	6,348	1,745 14 0
1804	,,	..	57,461	15,801 15 6	..	..	No account	..
1805	,,	..	58,248	16,018 4 0	..	..	6,080	1,672 0 0
1806	,,	..	58,091	15,957 0 6	..	..	6,339	1,743 4 6
1807	,,	..	58,865	16,187 17 6	..	..	6,674	1,835 7 0
1808	,,	..	59,737	16,427 13 6	..	..	6,905	1,898 17 6
1809	,,	..	60,097	16,526 13 6	..	..	7,003	1,925 16 6
1810	,,	..	61,080	16,797 0 0	..	..	7,006	1,926 13 0
1811	,,	..	62,496	17,186 8 0	..	..	8,183	2,250 6 6
1812	,,	..	62,753	17,257 1 6	..	..	8,186	2,251 3 0
1813	,,	..	63,915	17,576 12 6	..	..	8,529	2,345 9 6
1814	,,	..	63,412	17,438 6 0	..	..	8,618	2,369 19 0
1815	5/6—11*s.*	55 G. 3, c. 30.	62,848	22,073 8 6	Ditto	Ditto	8,516	2,366 7 6
1816	11*s.*	..	60,262	33,144 2 0	..	..	7,826	4,304 6 0
1817	,,	.	61,342	33,738 2 0	..	..	7,903	4,346 13 0
1818	,,	..	63,885	35,136 15 0	..	..	8,690	4,779 10 0
1819	,,	..	65,558	36,056 18 0	..	..	8,841	4,862 11 0
1820	,,	..	69,366	38,151 6 0	..	..	9,251	5,088 1 0
1821	,,	..	70,290	38,659 10 0	..	..	9,398	5,168 18 0
1822	,,	..	70,694	38,881 14 0	..	..	9,391	5,165 1 0
1823	,,	..	72,502	39,876 2 0	..	..	9,558	5,366 18 0
1824	,,	..	73,729	40,550 19 0	..	..	10,909	5,999 19 0
1825	,,	..	74,809	41,144 19 0	..	..	10,766	5,921 6 0
1826	,,	..	72,525	39,888 15 0 *6,828 2 3	..	..	11,239	6,181 9 0 386 10 3
1827	,,	..	73,665	40,515 15 0 2,047 13 0	..	..	11,924	6,558 4 0 327 13 3
1828	,,	..	74,947	41,220 17 0 2,131 7 9	..	..	12,737	7,005 7 0 323 8 0
1829	,,	..	75,506	41,528 6 0 2,104 17 0	..	..	13,137	7,225 7 0 365 15 0
1830	,,	..	75,540	41,547 0 0 2,198 15 3	..	..	13,472	7,409 12 0 367 2 6
1831	,,	..	75,670	41,618 10 0 2,137 6 0	..	..	13,532	7,442 12 0 356 5 3
1832	,,	..	75,823	41,702 13 0 2,144 9 0	..	..	13,381	7,359 11 0 329 6 3
1833	,,	..	76,832	42,257 12 0 2,083 5 3	..	..	13,442	7,393 2 0 331 10 3
1834	,,	..	78,278	43,052 18 0 2,101 0 0	..	..	13,423	7,382 13 0 314 14 9
1835	,,	..	80,047	44,025 17 0 2,143 18 0	..	..	13,582	7,470 2 0 308 2 9

* Amount of Duty on Licences granted for only a portion of the year.

Excise Office, London.

No. 20.

Parliament by which such Rates were established, or by which Changes were made in any of the Rates, the Total Amount of Revenue received for such Licences. No. 20.

Years.	IRELAND. Rate of Duty. To Tea and Coffee Dealers.	Acts by which imposed, or by which Changes were made.	Number of Licences issued.	Amount of Revenue.
(Commenced July 5, 1780.)				£. s. d.
1781	(Including the Sale of Foreign Grapes, Foreign Currants, Raisins and Figs.)	..		
1782		..		
1783		..		
1784		..		
1785	In Corporate Towns. / In all other Places.	..		
1786	£1 / 10s.	25 G. 3, c. 8.		
1787	,, / ,,	..		
1788	,, / ,,	..		
1789	,, / ,,	..		
1790	,, / ,,	..		
1791	,, / ,,	..	No Account.	
1792	,, / ,,	..		
1793	,, / ,,	..		
1794	,, / ,,	..		
1795	,, / ,,	..		
1796	,, / ,,	..		
1797	,, / ,,	..		
1798	,, / ,,	..		
1799	,, / ,,	..		
	In Cities and Corporate Towns. / In Market Towns. / In all other Places.			
1800	£3 / £2 / £1	3 G. 3, c. 8.		
1801	,, / ,, / ,,	..	No Account of the number of Licences issued.	8,895 13 10
1802	,, / ,, / ,,	..		10,351 7 8
1803	,, / ,, / ,,	..		10,245 4 8
1804	,, / ,, / ,,	..		10,718 13 1
1805	,, / ,, / ,,	..		594 0 0
1806	,, / ,, / ,,	..		
1807	,, / ,, / £2	46 G. 3, c. 64.		
	In Cities, Towns, and Boroughs, sending Members to Parliament.			
1808	£5. 5s. / £3. 3s.	47 G. 3, c. 18.	During these Years Tea and Coffee &c. Licences were issued at the Stamp Office.	
1809	,, / ,,	..		
1810	,, / ,,	..		
1811	,, / ,,	..		
1812	,, / ,,	..		
1813	,, / ,,	..		
1814	,, / ,,	..		
1815	,, / ,,	..	4,535	17,128 13 0
1816	,, / ,,	..	5,217	19,720 1 0
1817	,, / ,,	..	4,443	16,601 11 0
1818	,, / ,,	..	4,728	17,654 14 0
1819	,, / ,,	..	5,116	18,912 12 0
1820	,, / ,,	..	5,268	19,502 14 0
1821	,, / ,,	..	5,598	20,622 0 0
1822	,, / ,,	..	5,805	22,034 5 0
1823	,, / ,,	..	6,023	22,334 11 0
1824	,, / ,,	..	6,359	22,333 3 5
1825	Sale of Tea, Coffee, Chocolate, and Pepper, same as in England.	6 G. 4, c. 81.	8,551	19,914 3 9
1826	..	..	7,959	4,377 9 0 1,269 19 0
1827	..	..	9,092	5,000 12 0 289 11 6
1828	..	..	10,389	5,713 19 0 527 14 6
1829	..	..	11,094	6,101 14 0 527 9 0
1830	..	..	11,180	6,149 0 0 532 16 3
1831	..	..	11,210	6,165 10 0 462 19 3
1832	..	..	10,992	6,045 12 0 421 19 9
1833	..	..	11,305	6,217 15 0 425 8 6
1834	..	..	11,848	6,516 8 0 459 14 3
1835	..	..	12,440	6,842 0 0 508 12 3

G. A. Cottrell,
First General Accountant.

No. 21.

A RETURN of the Rates of Glass Makers' Licences, in each Year since 1770, showing the Acts of Total Number of Licences issued in each Year; and the

Years.	ENGLAND.					
	Rates of Duty		Acts by which imposed, or by which Changes were made.	Number of Licences issued		Amount of Revenue.
	To Glass Makers for each and every Glass-house.	To Makers of Flint and Phial Glass for each Lear.		To Glass Makers for each and every Glass-house.	To Makers of Flint and Phial Glass for each Lear.	
(Commenced 10 Sept. 1784.)						£.
1785	£10	..	24 G. 3, c. 41.	61	..	610
1786	,,	..	..	61	..	610
1787	,,	..	..	64	..	640
1788	,,	..	..	69	..	690
1789	,,	..	..	69	..	690
1790	,,	..	..	72	..	720
1791	,,	..	..	77	..	770
1792	,,	..	..	76	..	760
1793	,,	..	..	76	..	760
1794	,,	..	..	73	..	730
1795	,,	..	..	78	..	780
1796	,,	..	..	78	..	780
1797	,,	..	..	80	..	800
1798	,,	..	..	77	..	770
1799	,,	..	..	80	..	800
1800	,,	..	..	82	..	820
1801	,,	..	..	81	..	810
1802	,,	..	..	87	..	870
1803	,,	..	..	93	..	930
1804	,,	..	..	96	..	960
1805	,,	..	..	95	..	950
1806	,,	..	..	93	..	930
1807	,,	..	..	93	..	930
1808	,,	..	..	105	..	1,050
1809	,,	..	..	96	..	960
1810	,,	..	..	93	..	930
1811	,,	£100	51 G. 3, c. 69.	102	..	1,020
1812	,,	,,	..	89	53	6,190
1813	,,	,,	..	88	40	4,980
1814	,,	,,	..	97	40	4,970
1815	£10—£20	,,	55 G. 3, c. 30.	101	40	5,310
1816	£20	,,	..	95	42	6,100
1817	,,	,,	..	94	37	5,580
1818	,,	,,	..	94	41	5,980
1819	,,	,,	..	94	43	6,180
1820	,,	,,	..	94	41	5,980
1821	,,	,,	..	87	38	5,540
1822	,,	,,	..	84	38	5,480
1823	,,	,,	..	89	39	5,680
1824	,,	,,	..	100	40	6,000
1825	,,	,,	6 G. 4, c. 81.	100	39	5,900
1826	,,	(Repealed)	..	107	..	2,140 *285
1827	,,	..	..	109	..	2,180 70
1828	,,	..	..	111	..	2,220 75
1829	,,	..	..	107	..	2,140 15
1830	,,	..	..	101	..	2,020 10
1831	,,	..	..	102	..	2,040 20
1832	,,	..	..	102	..	2,040 60
1833	,,	..	..	109	..	2,180 85
1834	,,	..	..	107	..	2,140 50
1835	,,	..	..	111	..	2,220 50

* Amount of Duty on Licences granted for only a portion of the year.

Excise-Office, London.

No. 21.

Parliament by which such Rates were established, or by which Changes were made in any of the Rates; the Total Amount of Revenue received for such Licences. No. 21.

Years.	SCOTLAND.					IRELAND.			
	Rate of Duty.	Acts by which imposed, or by which Changes were made.	Number of Licences issued: To Glass Makers for each and every Glass-house.	Number of Licences issued: To Makers of Flint and Phial Glass for each Lear.	Amount of Revenue.	Rates of Duty to Makers of Glass Bottles.	Acts by which imposed, or by which Changes were made.	Number of Licences issued.	Amount of Revenue.
									£. s.
(Commenced 10 Sept. 1784.) 1785	Same as in England.	Same as in England.	8	..	80				
1786	..	..	8	..	80				
1787	..	..	10	..	100				
1788	..	..	8	..	80				
1789	..	..	11	..	110				
1790	..	..	16	..	60				
1791	..	..	15	..	150				
1792	..	..	14	..	140				
1793	..	..	11	..	110				
1794	..	..	15	..	150				
1795	..	..	13	..	130				
1796	..	..	13	..	130	Commenced	2d May, 1797.		
1797	..	..	16	..	160	£1	37 G. 3, c. 28.		
1798	..	..	13	..	130	,,	..		
1799	..	..	9	..	90	,,	..		
1800	..	..	13	..	130	,,	..	No Account.	
1801	..	..	13	..	130	,,	..		
1802	..	..	15	..	150	,,	..		
1803	..	..	17	..	170	,,	..		
1804	..	..	No Account	..	..	,,	..		
1805	..	..	12	..	120	,,	..		
1806	..	..	11	..	110	,,	..		
1807	..	..	9	..	90	£1. 1s.	47 G. 3, c. 18, 35.		
1808	..	..	22	..	220	,,	..	During these Years Makers' Glass Licences were issued at the Stamp Office.	
1809	..	..	14	..	140	,,	..		
1810	..	..	14	..	140	,,	..		
1811	..	..	16	..	160	,,	..		
1812	..	..	15	4	550	,,	..		
1813	..	..	16	3	460	,,	..		
1814	..	..	11	2	310	,,	..		
1815	Ditto	Ditto	11	2	320	,,	..	1	1 1
1816	..	..	14	3	580	,,	..	1	1 1
1817	..	..	12	3	540	,,	..	1	1 1
1818	..	..	15	5	800	,,	..	1	1 1
1819	..	..	15	2	500	,,	..	1	1 1
1820	..	..	11	4	620	,,	..		
1821	..	..	11	5	720	,,	..	2	2 2
1822	..	..	11	3	520	,,	..	1	1 1
1823	..	..	14	4	680	,,	..	1	1 1
1824	..	..	12	5	740	,,	..	1	1 1
1825	Ditto	Ditto	14	4	680	To Glass Makers. £20.	6 G. 4, c. 81.	8	141 1
1826	..	..	20	..	400 95	,,	..	9	180 5 5 0
1827	..	..	18	..	360	,,	..	11	220 0 5 0
1828	..	..	18	..	360	,,	..	12	240 0 15 0
1829	..	..	17	..	340 20	,,	..	10	200 0
1830	..	..	13	..	260 5	,,	..	8	160 0 15 0
1831	..	..	10	..	200	,,	..	9	180 0
1832	..	..	8	..	160 15	,,	..	8	160 0 10 0
1833	..	..	9	..	180 15	,,	..	8	160 0
1834	..	..	8	..	160 15	,,	..	7	140 0
1835	..	..	11	..	220 5	,,	..	6	120 0

G. A. Cottrell,
First General Accountant.

No. 22.

A RETURN of the Rates of Licences to Makers and Stainers of Paper, in each Year since 1770, showing Rates; the Total Number of Licences issued in each Year;

Years.	ENGLAND.						SCOTLAND.				
	Rates of Duty to		Acts by which imposed, or by which Changes were made.	No. of Licences issued to		Amount of Revenue.	Rates of Duty.	Acts by which imposed, or by which Changes were made.	No. of Licences issued to		Amount of Revenue.
	Paper Makers.	Paper Stainers.		Paper Makers.	Paper Stainers				Paper Makers.	Paper Stainers.	
(Commenced 10 Sept. 1784)						£.					£.
1785	£2	£2	24 G. 3, c. 41.	381		762	Same as in England.	Same as in England.	24	3	54
1786	..	..	..	377		754	..	..	25	3	56
1787	..	..	..	382		764	..	..	25	3	56
1788	..	..	..	394		788	..	..	24	3	54
1789	..	..	..	392		784	..	..	30	2	64
1790	..	..	..	389		778	..	..	31	4	70
1791	..	..	..	392		784	..	..	29	..	58
1792	..	..	..	382		764	..	..	29	4	66
1793	..	..	..	395		790	..	..	29	4	66
1794	..	..	..	398		796	..	..	29	1	58
1795	..	..	..	407		814	..	..	37	2	78
1796	..	..	..	419		838	..	..	32	1	66
1797	..	..	..	428		856	..	..	33	1	68
1798	..	..	..	420		840	..	..	36	1	74
1799	..	..	..	422		844	..	..	33	..	66
1800	..	..	..	417		834	..	..	32	..	64
1801	..	..	..	413		826	..	..	33	2	70
1802	..	..	..	426		852	..	..	41	2	86
1803	..	..	..	429		858	..	..	38	1	78
1804	..	..	..	459		918	..	..	No Account.		..
1805	..	..	..	461		922	..	..	45	2	94
1806	..	..	..	464		928	..	..	41	2	86
1807	..	..	..	486		972	..	..	44	1	90
1808	..	..	..	488		976	..	..	47	..	94
1809	..	..	..	493		986	..	..	45	1	92
1810	..	..	..	500		1,000	..	..	46	1	94
1811	..	..	..	527		1,054	..	..	48	..	96
1812	..	..	..	538		1,076	..	..	48	..	96
1813	..	..	..	532		1,064	..	..	50	..	100
1814	..	..	..	520		1,040	..	..	50	..	100
1815	£2–£4	£2–£4	55 G. 3, c. 30.	527		1,374	Ditto.	Ditto.	51	..	104
1816	£4	£4	..	522		2,088	..	..	58	..	232
1817	..	..	..	518		2,072	..	..	53	..	212
1818	..	..	..	531		2,124	..	..	57	..	228
1819	..	..	..	533		2,132	..	..	55	..	220
1820	..	..	..	524		2,096	..	..	58	..	232
1821	..	..	..	564		2,256	..	..	55	..	220
1822	..	..	..	554		2,216	..	..	56	..	224
1823	..	..	..	586		2,344	..	..	58	..	232
1824	..	..	..	598		2,392	..	..	63	..	252
1825	..	..	..	602		2,408	..	..	62	..	248
1826	..	..	..	543	81	2,496 *407	..	..	62	..	248 16
1827	..	..	..	533	95	2,512 95	..	..	64	..	256 6
1828	..	..	..	533	87	2,480 89	..	..	64	..	256 5
1829	..	..	..	562	81	2,572 95	..	..	65	..	260 3
1830	..	..	..	520	97	2,468 80	..	..	61	..	244 5
1831	..	..	..	507	97	2,416 97	..	..	54	1	220 7
1832	..	..	..	481	102	2,332 59	..	..	54	2	224 7
1833	..	..	..	483	103	2,344 94	..	..	42	10	208
1834	..	..	..	466	103	2,276 52	..	..	48	2	200 8
1835	..	..	..	418	103	2,084 58	..	..	48	2	200 4

* Amount of Duty on Licences granted for only a portion of the year.

Excise-Office, London,

No. 22.

the Acts of Parliament by which such Rates were established, or by which Changes were made in any of the and the Total Amount of Revenue received for such Licences. No. 22.

Years.	IRELAND.								
	Rates of Duty to				Acts by which imposed, or by which Changes were made.	Number of Licences issued to			Amount of Revenue.
	Sellers of Paper Hangings.		Paper Makers.	Paper Stainers.		Sellers of Paper Hangings.	Paper Makers.	Paper Stainers.	
	In City of Dublin, or City or Town sending Members to Parliament.	In other Places.							£. s. d.
1785									
1786	..		..	£1	25 G. 3, c. 8.				
1787	..		..	,,	..				
1788	..		..	,,	..				
1789	..		..	,,	..				
1790	..		..	,,	..				
1791	..		..	,,	..				
1792	..		..	,,	..				
1793	..		..	,,	..				
1794	..		..	,,	..				
1795	..		..	,,	..	No Account.			
1796	..		..	,,	..				
1797	..		..	,,	..				
1798	..		..	,,	..				
1799	..		£2	,,	39 G. 3, c. 8.				
1800	..		,,	,,	..				
1801	..		,,	,,	..				
1802	..		,,	,,	..				
1803	..		,,	,,	..				
1804	..		,,	,,	..				
1805	£1		,,	£5	45 G. 3, c. 20.				
1806	,,		,,	,,	..				
1807	£2. 2s.	£1. 1s.	£2. 2s.	£5. 5s.	47 G. 3, c. 18.				
1808	,,	,,	,,	,,	..				
1809	,,	,,	,,	,,	..				
1810	,,	,,	,,	,,	..	During these Years Paper Licences were issued at the Stamp Office.			
1811	,,	,,	,,	,,	..				
1812	,,	,,	,,	,,	..				
1813	,,	,,	,,	,,	..				
1814	,,	,,	,,	,,	..				
1815	,,	,,	,,	,,	..	52	50	31	227 11 8
1816	,,	,,	,,	,,	..	70	51	44	312 18 0
1817	,,	,,	,,	,,	..	40	49	32	277 4 0
1818	,,	,,	,,	,,	..	34	52	38	310 16 0
1819	,,	,,	,,	,,	..	45	43	39	299 5 0
1820	,,	,,	,,	,,	..	36	47	31	261 9 0
1821	,,	,,	,,	,,	..	46	47	31	274 6 4
1822	,,	,,	,,	,,	..	45	45	33	265 13 0
1823	,,	,,	,,	,,	..	35	46	34	275 17 9
1824	..	..	£4	£4	5 G. 4, c. 55.	..	46	33	267 4 6
1825	..	..	,,	,,	..	..	45	41	342 0 0
1826	..	..	,,	,,	..	..	46	33	316 0 0 80 0 0
1827	..	..	,,	,,	..	..	54	35	356 0 0 9 0 0
1828	..	..	,,	,,	..	..	54	33	348 0 0 14 0 0
1829	..	..	,,	,,	..	..	56	36	368 0 0 10 0 0
1830	..	..	,,	,,	..	..	55	35	360 0 0 19 0 0
1831	..	..	,,	,,	..	..	59	40	396 0 0 26 0 0
1832	..	..	,,	,,	..	..	57	34	364 0 0 18 0 0
1833	..	..	,,	,,	..	..	57	40	388 0 0 19 0 0
1834	..	..	,,	,,	..	..	57	45	408 0 0 19 0 0
1835	..	..	,,	,,	..	..	50	44	376 0 0 16 0 0

G. A. Cottrell,
First General Accountant.

No. 23.

A RETURN of the Rates of Soap Makers' Licences, in each Year since 1770, showing the Acts of Rates; the Total Number of Licences issued in each Year;

Years.	ENGLAND.				SCOTLAND.			
	Rate of Duty.	Acts by which imposed, or by which Changes were made.	Number of Licences issued.	Amount of Revenue.	Rate of Duty.	Acts by which imposed, or by which Changes were made.	Number of Licences issued.	Amount of Revenue.
(Commenced 10 Sept. 1784.)				£.				£.
1785	£2	24 Geo. 3, c. 41.	918	1,836	Same as in England.	Same as in England.	53	106
1786	,,	..	852	1,704	..	..	63	126
1787	,,	..	797	1,594	..	..	64	128
1788	,,	..	775	1,550	..	..	66	132
1789	,,	..	754	1,508	..	..	65	130
1790	,,	..	714	1,428	..	..	58	116
1791	,,	..	711	1,422	..	..	54	108
1792	,,	..	687	1,374	..	..	52	104
1793	,,	..	664	1,328	..	..	46	92
1794	,,	..	640	1,280	..	..	44	88
1795	,,	..	635	1,270	..	..	42	84
1796	,,	..	620	1,240	..	..	40	80
1797	,,	..	608	1,216	..	..	47	94
1798	,,	..	584	1,168	..	..	43	86
1799	,,	..	607	1,214	..	..	52	104
1800	,,	..	604	1,208	..	..	48	96
1801	,,	..	570	1,140	..	..	54	108
1802	,,	..	571	1,142	..	..	50	100
1803	,,	..	547	1,094	..	..	50	100
1804	,,	..	509	1,018	..	..	No Account.	
1805	,,	..	500	1,000	..	..	53	106
1806	,,	..	484	968	..	..	52	104
1807	,,	..	471	942	..	..	49	98
1808	,,	..	473	946	..	..	51	102
1809	,,	..	474	948	..	..	44	88
1810	,,	..	465	930	..	..	45	90
1811	,,	..	475	950	..	..	47	94
1812	,,	..	448	896	..	..	38	76
1813	,,	..	424	848	..	..	37	74
1814	,,	..	425	850	..	..	43	86
1815	£2—£4	55 Geo. 3, c. 30.	408	1,014	Ditto.	Ditto.	39	78
1816	£4	..	375	1,500	..	..	40	160
1817	,,	..	372	1,488	..	..	38	152
1818	,,	..	369	1,476	..	..	34	136
1819	,,	..	354	1,416	..	..	45	180
1820	,,	..	353	1,412	..	..	45	180
1821	,,	..	324	1,296	..	..	39	156
1822	,,	..	308	1,232	..	..	36	144
1823	,,	..	315	1,260	..	..	32	128
1824	,,	..	311	1,244	..	..	37	148
1825	,,	..	276	1,104	..	..	31	124
1826	,,	..	267	1,068 *167	..	..	35	140 7
1827	,,	..	266	1,064 33	..	..	36	144 2
1828	,,	..	266	1,064 32	..	..	33	132 5
1829	,,	..	253	1,012 19	..	..	34	136 2
1830	,,	..	239	956 31	..	..	29	116
1831	,,	..	250	1,000 24	..	..	26	104 4
1832	,,	..	251	1,004 63	..	..	27	108 2
1833	,,	..	249	996 29	..	..	27	108 1
1834	,,	..	239	956 36	..	..	28	112 4
1835	,,	..	222	888 18	..	..	24	96 3

* Amount of Duty on Licences granted for only a portion of the year.

Excise-Office, London.

No. 23.

Parliament by which such Rates were established, or by which Changes were made in any of the and the Total Amount of Revenue received for such Licences. No. 23.

Years.	IRELAND.				
	Rate of Duty.		Acts by which imposed, or by which Changes were made.	Number of Licences issued.	Amount of Revenue.
(Commenced 10 Sept. 1784.) 1785	(To Soap and Candle Makers.)			(To Soap and Candle Makers.)	£. s. d.
1786	£1		25 Geo. 3, c. 8.		
1787	,,		..		
1788	,,		..		
1789	,,		..		
1790	,,		..		
1791	,,		..		
1792	,,		..		
1793	,,		..		
1794	,,		..		
1795	,,		..	No Account.	
1796	,,		..		
1797	,,		..		
1798	,,		..		
1799	,,		..		
1800	,,		..		
1801	,,		..		
1802	,,		..		
1803	,,		..		
1804	,,		..		
1805	£2		45 Geo. 3, c. 20.		
	In Cities or Towns sending Members to Parliament.	Other Places.			
1806	£4	£2	46 Geo. 3, c. 64.		
1807	£4. 4s.	£2. 2s.	47 Geo. 3, c. 18.		
1808	,,	,,	..		
1809	,,	,,	..	During these Years Soap and	
1810	,,	,,	..	Candle Licences were issued	
1811	,,	,,	..	at the Stamp-Office.	
1812	,,	,,	..		
1813	,,	,,	..		
1814	,,	,,	..		
1815	,,	,,	..		1,877 8 0
1816	,,	,,	..		2,463 6 0
1817	,,	,,	..		2,072 14 0
1818	,,	,,	..	No Account	1,881 12 0
1819	,,	,,	..	of the number	2,045 8 0
1820	,,	,,	..	of Licences.	1,988 14 0
1821	,,	,,	..		2,165 2 0
1822	,,	,,	..		2,110 10 0
1823	,,	,,	..		2,215 10 0
1824	,,	,,	..	No Account.	
	To Soap Makers.			To Soap Makers.	
1825	Same as in England.		6 Geo. 4, c. 81.	41	152 16 0
1826	..		..	304	1,216 0 0
					327 0 0
1827	..		..	306	1,224 0 0
					21 0 0
1828	..		..	326	1,304 0 0
					27 0 0
1829	..		..	298	1,192 0 0
					33 0 0
1830	..		..	278	1,112 0 0
					21 0 0
1831	..		..	256	1,024 0 0
					11 0 0
1832	..		..	237	948 0 0
					26 0 0
1833	..		..	224	894 0 0
					6 0 9
1834	..		..	204	816 0 0
					31 0 0
1835	..		..	204	816 0 0
					8 0 0

G. A. Cottrell,
First General Accountant.

No. 24.

A RETURN of the Rates of Auctioneers' Licences, in each Year since 1770, showing the Acts of the Total Number of Licences issued in each Year; and the

Years.	ENGLAND.					SCOT-	
	Rates of Duty.		Acts by which imposed, or by which Changes were made.	Number of Licences issued.	Amount of Revenue.	Rates of Duty.	Acts by which imposed, or by which Changes were made.
	To Auctioneers in London.	To Auctioneers in the Country, and London Brokers authorized by the Lord Mayor.					
					£. s. d.		
(Commenced 29 Sept. 1777.)							
1778	20s.	5s.	17 G. 3, c. 50.	2,415	839 5 0	Same as Country Auctioneers in England.	Same as in England.
1779	21s.	5s. 3d.	19 G. 3, c. 25.	2,458	857 6 8	Ditto	Ditto
1780	,,	,,	..	2,340	833 7 5	..	..
1781	22s.	5s. 6d.	21 G. 3, c. 17.	2,288	797 5 11	Ditto	Ditto
1782	,,	,,	..	2,368	856 15 3	..	..
1783	23s.	5s. 9d.	22 G. 3, c. 66.	2,491	940 12 3	Ditto	Ditto
1784	,,	,,	..	2,502	959 18 5	..	..
1785	,,	,,	..	2,458	933 10 3	..	..
1786	,,	,,	..	2,523	950 9 6	..	..
1787	,,	,,	..	2,476	931 8 9	..	..
1788	,,	,,	..	2,502	901 7 0	..	..
1789	,,	,,	..	2,432	848 8 3	..	..
1790	,,	,,	..	2,436	905 12 6	..	..
1791	,,	,,	..	2,712	1,074 13 6	..	..
1792	,,	,,	..	2,543	954 10 0	..	..
1793	,,	,,	..	2,703	1,011 14 3	..	..
1794	,,	,,	..	2,761	1,049 19 0	..	..
1795	,,	,,	..	2,764	1,034 8 6	..	..
1796	,,	,,	..	2,797	1,039 12 0	..	..
1797	,,	,,	..	2,835	1,065 3 9	..	..
1798	,,	,,	..	2,779	1,030 19 6	..	..
1799	,,	,,	..	2,842	1,064 12 3	..	..
1800	,,	,,	..	2,917	1,075 16 6	..	..
1801	,,	,,	..	2,984	1,102 17 0	..	..
1802	,,	,,	..	2,978	1,114 18 6	..	..
1803	,,	,,	..	2,629	981 16 3	..	..
1804	23s.—6s.	5s. 9d.—6s.	43 G. 3, c. 69.	2,512	789 9 3	Ditto	Ditto
1805	6s.		..	2,602	780 12 0	Ditto	Ditto
1806	,,		..	2,672	801 12 0	..	..
1807	,,		..	2,574	772 4 0	..	..
1808	,,		..	2,677	803 2 0	..	..
1809	,,		..	2,896	868 16 0	..	..
1810	,,		..	2,965	889 10 0	..	..
1811	,,		..	3,082	924 12 0	..	..
1812	,,		..	3,221	966 6 0	..	..
1813	,,		..	3,311	993 6 0	..	..
1814	,,		..	3,276	982 16 0	..	..
1815	6s.—12s.		55 G. 3, c. 30.	3,388	1,380 12 0	Ditto	Ditto
1816	12s.		..	3,350	2,010 0 0	..	..
1817	,,		..	3,465	2,079 0 0	..	..
1818	,,		..	3,406	2,043 12 0	..	..
1819	,,		..	3,287	1,972 4 0	..	..
1820	,,		..	3,378	2,026 16 0	..	..
1821	,,		..	3,349	2,009 8 0	..	..
1822	,,		..	3,299	1,979 8 0	..	..
1823	,,		..	3,368	2,020 16 0	..	..
1824	,,		..	3,360	2,016 0 0	..	..
1825	12s.—£5		6 G. 4, c. 81.	3,258	2,227 12 0	Ditto	Ditto
1826	£5		..	2,720	13,600 0 0 *2,764 5 0	..	..
1827	,,		..	2,886	14,430 0 0 778 15 0	..	..
1828	,,		..	2,939	14,695 0 0 646 5 0	..	..
1829	,,		..	2,975	14,875 0 0 697 10 0	..	..
1830	,,		..	2,973	14,865 0 0 757 10 0	..	..
1831	,,		..	2,974	14,870 0 0 691 5 0	..	..
1832	,,		..	3,002	15,010 0 0 672 10 0	..	..
1833	,,		..	3,040	15,200 0 0 538 15 0	..	..
1834	,,		..	2,991	14,955 0 0 661 5 0	..	..
1835	,,		..	2,947	14,735 0 0 523 15 0	..	..

* Amount of Duty on Licences granted for only a portion of the year.

Excise-Office, London,

No. 24.

Parliament by which such Rates were established, or by which Changes were made in any of the Rates; Total Amount of Revenue received for such Licences.

LAND.		IRELAND.				
		Rates of Duty.				
Number of Licences issued.	Amount of Revenue.	To Auctioneers in Dublin.	To Auctioneers elsewhere.	Acts by which imposed, or by which Changes were made.	Number of Licences issued.	Amount of Revenue.
	£. s. d.					£. s. d.
339	84 15 0					
324	85 1 0					
346	90 16 6					
350	96 5 0					
401	110 5 6					
445	127 18 9					
397	114 2 9					
473	135 19 9					
440	126 10 0					
509	146 6 9					
421	121 0 9					
458	131 13 6					
424	121 18 0					
480	138 0 0					
480	138 0 0					
453	130 4 9					
497	142 17 9					
500	143 15 0					
524	150 13 0	Commenced 1st May, 1797.				
490	140 17 6	£1	10s.	37 G. 3, c. 28.		
542	155 16 6	,,	,,	,,		
488	140 6 0	,,	,,	,,		
527	151 10 3	,,	,,	,,		
608	174 16 0	,,	,,	,,		
546	156 19 6	,,	,,	,,	No Account.	
391	112 8 3	,,	,,	,,		
No Account.		,,	,,	,,		
		In Dublin, Cork, Waterford, Limerick, and Belfast.				
498	149 8 0	£10	£5	45 G. 3, c. 20.		
566	169 16 0	,,	,,	,,		
609	182 14 0	,,	,,	,,		
688	206 8 0	£10. 10s.	£5. 5s.	47 G. 3, c. 18.	During these Years Auctioneers' Licences were issued at the Stamp Office.	
699	209 14 0	,,	,,	,,		
734	220 4 0	,,	,,	,,		
634	190 4 0	,,	,,	,,		
655	196 10 0	,,	,,	,,		
644	193 4 0	,,	,,	,,		
631	189 6 0	,,	,,	,,		
622	195 6 0	,,	,,	,,	210	1,307 5 8
644	386 8 0	,,	,,	,,	248	1,690 10 0
668	400 16 0	,,	,,	,,	220	1,585 10 0
686	411 12 0	,,	,,	,,	233	1,653 15 0
669	401 8 0	,,	,,	,,	227	1,590 15 0
684	410 8 0	,,	,,	,,	232	1,584 3 9
646	387 12 0	,,	,,	,,	207	1,421 9 2
580	348 0 0	,,	,,	,,	225	1,510 13 9
600	360 0 0	,,	,,	,,	216	1,442 8 9
631	378 12 0	,,	,,	,,	223	1,464 15 0
424	1,517 4 0	£10. 10s.–£5	£5. 5s.–£5	6 G. 4, c. 81.	204	1,393 17 6
367	1,835 0 0 298 15 0	£5		,,	207	1,035 0 0
391	1,955 0 0 100 0 0	,,		,,	242	1,210 0 0
395	1,975 0 0 66 5 0	,,		,,	234	1,170 0 0 122 10 0
398	1,990 0 0 130 0 0	,,		,,	246	1,230 0 0 102 10 0
410	2,050 0 0 107 10 0	,,		,,	242	1,210 0 0 127 10 0
387	1,935 0 0 83 15 0	,,		,,	244	1,220 0 0 110 0 0
390	1,950 0 0 106 5 0	,,		,,	236	1,180 0 0 78 15 0
378	1,890 0 0 73 15 0	,,		,,	268	1,340 0 0 103 15 0
365	1,825 0 0 90 0 0	,,		,,	248	1,240 0 0 125 0 0
374	1,870 0 0 113 15 0	,,		,,	257	1,285 0 0 87 10 0

G. A. Cottrell,
First General Accountant.

No. 25.

A RETURN of the Rates of Licences to Brewers and Retailers of Beer and Cider in each Year since 1770, showing the Number of Licences issued in each Year; and the

ENGLAND.

Rates of Duty.

Years.	To Brewers of Table Beer.	To Brewers at commencement.	To Brewers of Strong Beer who brew yearly									To Retail Brewers of Strong Beer only.
			Not exceeding 1,000 Barrels.	Not exceeding 2,000 Barrels.	Not exceeding 5,000 Barrels.	Not exceeding 7,500 Barrels.	Not exceeding 10,000 Barrels.	Not exceeding 20,000 Barrels.	Not exceeding 30,000 Barrels.	Not exceeding 40,000 Barrels.	Exceeding 40,000 Barrels.	
Commenced.												
1785	£1.	£1. 10s. and a Surcharge according to the Quantity made.	£1. 10s.	£2.	£5.	£7. 10s.	£10.	£20.	£30.	£40.	£50.	..
1786	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1787	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1788	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1789	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1790	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1791	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1792	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1793	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1794	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1795	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1796	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1797	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1798	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1799	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1800	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1801	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1802	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1803	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1804	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1805	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1806	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1807	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1808	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1809	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1810	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1811	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1812	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1813	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1814	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1815	£1. £2.	£1. 10s. £2. 5s.	£1. 10s. £2. 5s.	£2. £3.	£5. £7. 10s.	£7. 10s. £11. 5s.	£10. £15.	£20. £30.	£30. £45.	£40. £60.	£50. £75.	..
1816	£2.	£2. 5s. and a Surcharge.	£2. 5s.	£3.	£7. 10s.	£11. 5s.	£15.	£30.	£45.	£60.	£75.	..
1817	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1818	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1819	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1820	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1821	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1822	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1823	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..
1824	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	£5. 5s.

	To Brewers at commencement.	Not exceeding 20 Barrels.	Not exceeding 50 Barrels.	Not exceeding 100 Barrels.	Exceeding 100 Barrels.		Not exceeding 20 Barrels.	Not exceeding 50 Barrels.	Not exceeding 100 Barrels.	Not exceeding 1,000 Barrels.	Not exceeding 2,000 Barrels.	Not exceeding 5,000 Barrels.	Not exceeding 7,500 Barrels.	Not exceeding 10,000 Barrels.	Not exceeding 20,000 Barrels.	Not exceeding 30,000 Barrels.	Not exceeding 40,000 Barrels.	Exceeding 40,000 Barrels.	
1825	10s. and a Surcharge according to the Quantity made.	10s.	£1.	£1.10s.	£2.	10s. and a Surcharge.	10s.	£1.	£1.10s.	£2.	£3.	£7.10s.	£11.5s.	£15.	£30.	£45.	£60.	£75.	,,
1826	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1827	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1828	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1829	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1830	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1831	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1832	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1833	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1834	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1835	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,

Excise Office, London.

No. 25.

Acts of Parliament by which such Rates were established, or by which Changes were made in any of the Rates; the Total Total Amount of Revenue received for such Licences. No. 25.

ENGLAND.

Rates of Duty.					Acts by which imposed, or by which Changes were made.	Number of Licences issued.					Amount of Revenue.
To Sellers of Strong Beer only.	To Sellers of Intermediate Beer.	To Retailers of Beer, Cider, or Perry. Publicans.		Under the Act to permit the general Sale of Beer.		To Brewers.	To Sellers of Strong Beer only.	To Sellers of Intermediate Beer.	To Retailers of Beer, Cider, &c. Publicans.	Under the Act to permit the general Sale of Beer.	
											£. s. d.
..	..	..		..	24 G. 3, c. 41.	1,228	..	..	..	..	3,902 0 0
..	..	..		..	..	1,228	..	..	..	..	4,002 0 0
..	..	..		..	..	1,223	..	..	..	..	3,706 10 0
..	..	..		..	..	1,293	..	..	..	..	4,162 10 0
..	..	..		..	..	1,267	..	..	..	..	3,992 0 0
..	..	..		..	..	1,311	..	..	..	..	4,315 0 0
..	..	..		..	..	1,339	..	..	..	..	4,389 10 0
..	..	..		..	..	1,341	..	..	..	..	4,547 0 0
..	..	..		..	..	1,362	..	..	..	..	4,728 10 0
..	..	..		..	..	1,315	..	..	..	..	4,733 0 0
..	..	..		..	..	1,303	..	..	..	..	4,683 0 0
..	..	..		..	..	1,298	..	..	..	..	4,797 0 0
..	..	..		..	..	1,320	..	..	..	..	5,300 0 0
..	..	..		..	..	1,383	..	..	..	..	5,589 0 0
..	..	..		..	..	1,403	..	..	..	..	5,601 0 0
..	..	..		..	..	1,335	..	..	..	..	5,347 10 0
..	..	..		..	..	1,268	..	..	..	..	4,896 0 0
..	..	..		..	..	1,366	..	..	..	..	5,249 0 0
..	..	..		..	..	1,437	..	..	..	..	5,595 10 0
..	..	..		..	..	1,483	..	..	..	..	5,549 0 0
..	..	..		..	..	1,513	..	..	..	..	5,423 0 0
..	..	..		..	..	1,530	..	..	..	..	5,485 10 0
..	..	..		..	..	1,517	..	..	..	..	5,516 10 0
..	..	..		..	..	1,532	..	..	..	..	5,573 0 0
..	..	..		..	..	1,524	..	..	..	..	5,604 10 0
		Licences for selling Ale and Beer by retail were previously granted by Justices of the Peace.									
..	..	£2. 2s.		..	48 G. 3, c. 143.	1,505	..	..	49,061	..	108,575 2 0
..	..	,,		..	..	1,524	..	..	49,164	..	108,866 18 0
..	..	,,		..	..	1,500	..	..	49,214	..	108,961 18 0
..	..	,,		..	..	1,460	..	..	49,215	..	108,771 10 0
..	..	,,		..	..	1,476	..	..	49,199	..	108,671 8 0
..	..	£2. 2s.	£4. 4s.	..	55 G. 3, c. 30.	1,518	..	..	49,288	..	114,924 15 0
..	..	£4. 4s.		..	..	1,560	..	..	48,846	..	213,709 17 0
		If rated at a Rent									
		Under £15. per annum.	£15. and under £20.	£20. and upwards.							
..	..	£2. 2s.	£3. 3s.	£4. 4s.	56 G. 3, c. 113.	1,558	..	..	48,652	..	142,746 13 0
..	..	,,	,,	,,	..	1,528	..	..	48,285	..	140,180 2 0
..	..	,,	,,	,,	..	1,558	..	..	48,225	..	140,479 18 0
..	..	,,	,,	,,	..	1,558	..	..	48,130	..	140,335 6 0
..	..	,,	,,	,,	..	1,590	..	..	48,058	..	139,486 15 0
..	..	,,	,,	,,	..	1,648	..	..	47,917	..	139,053 13 0
..	..	,,	,,	,,	..	1,731	..	..	48,686	..	141,654 17 0
..	£1. 1s.	,,	,,	,,	4 G. 4, c. 51.	3,430	..	476	47,933	..	142,854 19 0 * 8,219 17 6
		If rated at a Rent									
		Under £20 per annum.		£20 per annum and upwards.							
£3. 3s.	,,	£1. 1s.		£3. 3s.	5 G. 4, c. 54.	25,528	1,050	31	49,382	..	128,763 17 0 3,724 10 0
,,	..	,,		,,	..	26,318	918	..	49,327	..	129,559 0 0 7,421 4 0
,,	..	,,		,,	..	26,843	989	..	49,860	..	131,807 9 0 963 17 6
,,	..	,,		,,	..	27,678	1,010	..	50,626	..	136,133 17 0 1,364 18 9
,,	..	,,		,,	..	27,863	984	..	50,669	..	139,300 3 0 1,544 15 3
				Beer, Cider, or Perry.	Cider only.					Beer, Cider, or Perry. / Cider only.	
,,	..	,,		,,	£1. 1s.	1 W. 4, c. 64.	35,774	183	..	51,482 / 24,342 / 149	184,954 8 0 1,065 1 0
,,	..	,,		,,	,,	..	42,275	830	..	51,488 / 30,978 / 206	222,657 0 0 462 13 0
,,	..	,,		,,	,,	..	42,433	879	..	52,069 / 33,515 / 188	229,396 1 0 459 7 0
,,	..	,,		,,	,,	..	43,695	895	..	53,026 / 34,976 / 653	236,769 18 0 408 13 9
				Beer, Ale, or Porter. To be drunk on the Premises.	Not to be drunk on the Premises.					Beer, Ale, or Porter.	
,,	..	,,		£3. 3s.	£1. 1s.	4 & 5 W. 4, c. 85.	45,107	1,001	..	53,741 / 37,381 / 1,054	259,194 15 0 484 6 3
,,	..	,,		,,	,,	,,	46,666	1,014	..	54,551 / 39,654 / 1,913	289,494 2 0 465 13 6

* Amount of Duty on Licences granted for only a portion of the year.

R. Cooper,
For First General Accountant.

No. 26.

A RETURN of the Rates of Licences to Brewers and Retailers of Beer and Cider in each Year since 1770, showing the Number of Licences issued in each Year; and the

SCOTLAND.

Rates of Duty.

Years.	To Brewers of Table Beer.	To Brewers at commencement.	To Brewers of Strong Beer who brew yearly								
			Not exceeding 1,000 Barrels.	Not exceeding 2,000 Barrels.	Not exceeding 5,000 Barrels.	Not exceeding 7,500 Barrels.	Not exceeding 10,000 Barrels.	Not exceeding 20,000 Barrels.	Not exceeding 30,000 Barrels.	Not exceeding 40,000 Barrels.	Exceeding 40,000 Barrels.
Commenced.											
1785	£1.	£1. 10*s.* and a Surcharge according to the Quantity made.	£1. 10*s.*	£2.	£5.	£7. 10*s.*	£10.	£20.	£30.	£40.	£50.
1786	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1787	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1788	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1789	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1790	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1791	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1792	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1793	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1794	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1795	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1796	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1797	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1798	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1799	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1800	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1801	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1802	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1803	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1804	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1805	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1806	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1807	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1808	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1809	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1810	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1811	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1812	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1813	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1814	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1815	£1. £2.	{£1. 10*s.* {£2. 5*s.*	£1. 10*s.* £2. 5*s.*	£2. £3.	£5. £7. 10*s.*	£7. 10*s.* £11. 5*s.*	£10. £15.	£20. £30.	£30. £45.	£40. £60.	£50. £75.
1816	£2.	£2. 5*s.* and a Surcharge.	£2. 5*s.*	£3.	£7. 10*s.*	£11. 5*s.*	£15.	£30.	£45.	£60.	£75.
1817	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1818	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1819	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1820	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1821	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1822	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1823	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1824	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,

Years.	To Brewers at commencement.	Not exceeding 20 Barrels.	Not exceeding 50 Barrels.	Not exceeding 100 Barrels.	Exceeding 100 Barrels.		Not exceeding 20 Barrels.	Not exceeding 50 Barrels.	Not exceeding 100 Barrels.	Not exceeding 1,000 Barrels.	Not exceeding 2,000 Barrels.	Not exceeding 5,000 Barrels.	Not exceeding 7,500 Barrels.	Not exceeding 10,000 Barrels.	Not exceeding 20,000 Barrels.	Not exceeding 30,000 Barrels.	Not exceeding 40,000 Barrels.	Exceeding 40,000 Barrels.
1825	10*s.* and a Surcharge according to the Quantity made.	10*s.*	£1.	£1.10*s.*	£2.	10*s.* and a Surcharge.	10*s.*	£1.	£1.10*s.*	£2.	£3.	£7.10*s.*	£11.5*s.*	£15.	£30.	£45.	£60.	£75.
1826	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1827	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1828	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1829	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1830	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1831	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1832	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1833	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1834	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1835	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,

Excise Office, London.

No. 26.

No. 26.

Acts of Parliament by which such Rates were established, or by which Changes were made in any of the Rates; the Total Total Amount of Revenue received for such Licences.

SCOTLAND.

Rates of Duty.				Acts by which imposed, or by which Changes were made.	Number of Licences issued				Amount of Revenue.
To Retail Brewers of Strong Beer only.	To Sellers of Strong Beer only.	To Sellers of Intermediate Beer.	To Retailers of Beer, Cider, or Perry.		To Brewers.	To Sellers of Strong Beer only.	To Sellers of Intermediate Beer.	To Retailers of Beer, Cider, or Perry.	£. s. d.
••	••	••	••	24 G. 3, c. 41.	203	••	••	••	280 10 0
••	••	••	••	••	229	••	••	••	317 10 0
••	••	••	••	••	202	••	••	••	276 10 0
••	••	••	••	••	198	••	••	••	278 10 0
••	••	••	••	••	242	••	••	••	408 10 0
••	••	••	••	••	182	••	••	••	252 0 0
••	••	••	••	••	214	••	••	••	306 10 0
••	••	••	••	••	211	••	••	••	304 0 0
••	••	••	••	••	203	••	••	••	293 0 0
••	••	••	••	••	228	••	••	••	326 10 0
••	••	••	••	••	208	••	••	••	293 0 0
••	••	••	••	••	236	••	••	••	335 0 0
••	••	••	••	••	204	••	••	••	324 0 0
••	••	••	••	••	207	••	••	••	338 0 0
••	••	••	••	••	216	••	••	••	342 10 0
••	••	••	••	••	202	••	••	••	325 10 0
••	••	••	••	••	187	••	••	••	322 0 0
••	••	••	••	••	209	••	••	••	338 10 0
••	••	••	••	••	231	••	••	••	385 10 0
••	••	••	••	••	No Account				
••	••	••	••	••	233	••	••	••	377 10 0
••	••	••	••	••	218	••	••	••	357 10 0
••	••	••	••	••	239	••	••	••	404 0 0
			Licences for selling Ale and Beer by retail were previously granted by Justices of the Peace.						
••	••	••	••	••	238	••	••	••	419 0 0
••	••	••	••	••	230	••	••	••	406 0 0
••	••	••	£2. 2s.	48 G. 3, c. 143.	237	••	••	3,513	7,791 6 0
••	••	••	,,	••	249	••	••	10,034	21,504 8 0
••	••	••	,,	••	231	••	••	9,884	21,165 18 0
••	••	••	,,	••	225	••	••	10,191	21,798 12 0
••	••	••	,,	••	215	••	••	9,769	20,898 8 0
••	••	••	£2. 2s. £4. 4s.	55 G. 3, c. 30.	222	••	••	9,607	20,668 10 0
••	••	••	£4. 4s.	••	235	••	••	8,469	22,828 15 0
			If rated at a Rent: under £15. per annum. £2. 2s. / £15. and under £20. £3. 3s. / £20. and upwards. £4. 4s.						
••	••	••	,, ,, ,,	56 G. 3, c. 113.	233	••	••	8,997	21,604 4 0
••	••	••	,, ,, ,,	••	216	••	••	9,884	23,262 15 0
••	••	••	,, ,, ,,	••	220	••	••	10,178	23,971 4 0
••	••	••	,, ,, ,,	••	239	••	••	10,753	25,254 0 0
••	••	••	,, ,, ,,	••	222	••	••	11,329	26,331 3 0
••	••	••	,, ,, ,,	••	250	••	••	11,637	26,995 2 0
••	••	••	,, ,, ,,	••	248	••	••	11,790	27,246 11 0
£5. 5s.	••	£1. 1s.	,, ,, ,,	4 G. 4, c. 51.	455	••	140	12,833	29,708 1 0
			If rated at a Rent: under £20 per annum. £1. 1s. / £20 per annum and upwards. £3. 3s.						
,,	£3. 3s.	,,	,, ,,	5 G. 4, c. 54.	531	38	••	16,245	20,077 16 0
,,	,,	,,	,, ,,	••	507	12	••	16,076	19,671 15 0 *1,577 0 0
,,	,,	,,	,, ,,	••	554	21	••	16,689	20,501 3 0 1,331 12 0
,,	,,	,,	,, ,,	••	538	26	••	17,135	20,874 3 0 1,241 9 9
,,	,,	,,	,, ,,	••	531	40	••	17,713	21,551 9 0 957 14 0
,,	,,	,,	,, ,,	••	560	32	••	17,527	21,225 16 0 834 18 3
,,	,,	,,	,, ,,	••	598	29	••	17,641	21,920 8 0 797 10 0
,,	,,	,,	,, ,,	••	579	31	••	16,943	21,038 3 0 662 0 3
,,	,,	,,	,, ,,	••	640	27	••	17,180	21,414 16 0 782 1 0
,,	,,	,,	,, ,,	••	626	30	••	16,972	21,153 15 0 697 19 3
,,	,,	,,	,, ,,	••	640	26	••	17,026	21,241 16 0 630 4 9

* Amount of Duty on Licences granted for only a portion of the year.

R. Cooper,
For First General Accountant.

APPENDIX

No. 27. A RETURN of the Rates of Licences to Brewers and Retailers of Beer and Cider in each Year since 1770, showing the Total Number of Licences issued in each Year; and the

IRELAND.

Rates of Duty.

Years.

To Brewers.

Years.																			
1799	£10. In Dublin, Cork, Waterford, Limerick, Kilkenny, Londonderry, Armagh, Galway, Drogheda, Belfast, Newry, Dundalk, and Clonmel,															In all other Places,			
1800	£30. In the above-mentioned Places, and in all Corporate or Borough Towns returning Members to Parliament,															£20.			
1801	£30.															£10.			
1802	,,															,,			
1803	,,															,,			
1804	,,															,,			
	In Dublin, and within two Miles thereof, and in Cork, Waterford, Limerick, and Belfast,					Within five Miles of Dublin, and within one Mile of Cork, Waterford, Limerick, and Belfast,						In Armagh, Londonderry, and Kilkenny,							
1805	£50.					£30.						£25.				£20.			
1806	,,					,,						,,				,,			
1807	,,					,,						,,				,,			
1808	,,					,,						,,				,,			
1809	,,					,,						,,				,,			
1810	,,					,,						,,				,,			
1811	,,					,,						,,				,,			
1812	,,					,,						,,				,,			
1813	,,					,,						,,				,,			
1814	,,					,,						,,				,,			
1815	,,					,,						,,				,,			
1816	,,					,,						,,				,,			
1817	,,					,,						,,				,,			
1818	,,					,,						,,				,,			
1819	,,					,,						,,				,,			
1820	,,					,,						,,				,,			
1821	,,					,,						,,				,,			
1822	,,					,,						,,				,,			
1823	,,					,,						,,				,,			
1824	,,					,,						,,				,,			

Years.	To Brewers of Table Beer who brew yearly.					To Brewers of Strong Beer who brew yearly.													
	At commencement.	Not exceeding 20 Barrels.	Not exceeding 50 Barrels.	Not exceeding 100 Barrels.	Exceeding 100 Barrels.	At commencement.	Not exceeding 20 Barrels.	Not exceeding 50 Barrels.	Not exceeding 100 Barrels.	Not exceeding 1,000 Barrels.	Not exceeding 2,000 Barrels.	Not exceeding 5,000 Barrels.	Not exceeding 7,500 Barrels.	Not exceeding 10,000 Barrels.	Not exceeding 20,000 Barrels.	Not exceeding 30,000 Barrels.	Not exceeding 40,000 Barrels.	Exceeding 40,000 Barrels.
1825	10*s.* and a Surcharge according to the Quantity made.	10*s.*	£1.	£1.10*s.*	£2.	10*s.* and a Surcharge according to the Quantity made.	10*s.*	£1.	£1.10*s.*	£2.	£3.	£7.10*s.*	£11.5*s.*	£15.	£30.	£45.	£60.	£75.	
1826	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1827	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1828	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1829	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1830	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1831	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1832	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1833	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1834	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,
1835	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,

Excise Office, London.

No. 27.

Acts of Parliament by which such Rates were established, or by which Changes were made in any of the Rates; the Total Amount of Revenue received for such Licences. No. 27.

IRELAND.

Rates of Duty. To Retail Brewers of Strong Beer only.	Rates of Duty. To Sellers of Strong Beer only.	Rates of Duty. To Retailers.	Acts by which imposed, or by which Changes were made.	Number of Licences issued. To Brewers.	Number of Licences issued. To Sellers of Strong Beer only.	Number of Licences issued. To Retailers (Publicans).	Amount of Revenue. £. s. d.
		Retailers of Beer in Ireland were chargeable with a Licence Duty of £1. (and a Fee of 1s.) in the Year 1770, and until 1799, under the Act 14 & 15 Chas. 2, c. 18; but no Account of the Number of Licences issued, or the Amount of Revenue arising therefrom, can be furnished.					
..	..	Consolidated with Ale and Strong-water Licences from 1799 until 1825.	38 G. 3, c. 5.				..
..	..	.. .. ..	39 G. 3, c. 8.				..
..	..	..	40 G. 3, c. 57.	No Account.			5,806 3 1
..	..	..	..				6,396 18 6
..	..	..	..				6,276 18 5
..	..	..	..				7,148 9 3
..	..	..	45 G. 3, c. 20.				1,198 6 2
..	..	..	..	During these Years Licences to Brewers, &c., were granted at the Stamp Office.			
..	..	..	..				
..	..	..	..				
..	..	..	..				
..	..	..	..				
..	..	..	..				
..	..	..	..				
..	..	..	..				
..	..	..	..				2,228 15 7
..	..	..	..	No Account.			8,473 10 0
..	..	..	..				7,539 0 0
..	..	..	..	226	..	..	6,378 15 0
..	..	..	..	221	..	..	6,087 1 4
..	..	..	..	224	..	..	6,089 1 6
..	..	..	..	208	..	..	5,685 15 0
..	..	..	..	209	..	..	5,747 8 10
..	..	..	..	205	..	..	5,631 18 9
..	..	..	..	190	..	..	5,334 0 0
		Publicans, if rated at a Rent: Under £20 per Annum, £1. 1s. / £20 and upwards per Annum, £3. 3s.					
£5. 5s.	£3. 3s.		6 G. 4, c. 81.	193	16	5,900	11,353 0 5
,,	,,	,,	..	198	54	12,284	17,333 11 0 5,771 15 8*
,,	,,	,,	..	192	47	16,277	22,327 7 0 903 14 3
,,	,,	,,	..	225	54	22,103	29,510 15 0 1,632 11 0
,,	,,	,,	..	200	39	20,548	27,498 18 0 1,479 19 0
,,	,,	,,	..	216	38	18,349	23,680 1 0 988 8 0
,,	,,	,,	..	224	37	19,635	27,121 10 0 911 2 3
,,	,,	,,	..	224	35	18,234	24,202 14 0 983 16 6
,,	,,	,,	..	227	44	20,629	27,333 11 0 1,076 17 9
,,	,,	,,	..	255	43	19,435	25,828 15 0 1,266 10 3
,,	,,	,,	..	244	51	16,649	26,160 11 0 929 7 0

* Amount of Duty on Licences granted for only a portion of the year.

R. Cooper,
For First General Accountant.

28. A RETURN of the Rates of Licences to Dealers in, and Manufacturers of, Tobacco and Snuff in each Year since 1770, showing Number of Licences issued in each Year; and the Total

ENGLAND.

Years.	Rates of Duty.													Acts by which imposed, or by which Changes were made.	No. of Licences.	
	To Dealers in		To Manufacturers at Commencement.	To Manufacturers making, not exceeding									To Manufacturers exceeding 150,000 lbs.		To Dealers.	To Manufacturers.
	The Country	London.		20,000 lbs.	30,000 lbs.	40,000 lbs.	50,000 lbs.	60,000 lbs.	70,000 lbs.	80,000 lbs.	90,000 lbs.	100,000 lbs.	120,000 lbs.	150,000 lbs.			
Commenced. 1790	2s. 6d.	5s.	£2. and a Surcharge according to the Quantity made.	£2.	£3.	£4.	£5.	£6.	£7.	£8.	£9.	£10.	£12.	£15.	£20.	29 G. 3, c. 68.	64,961	349
1791	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	65,911	313
1792	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	68,117	298
1793	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	69,531	281
1794	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	69,928	277
1795	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	70,128	271
1796	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	71,455	270
1797	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	72,377	263
1798	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	73,396	253
1799	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	63,459	245
1800	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	76,783	288
1801	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	79,603	308
1802	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	81,658	313
1803	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	83,963	309
1804	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	85,447	297
1805	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	89,080	286
1806	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	90,103	276
1807	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	92,197	287
1808	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	94,073	291
1809	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	94,252	296
1810	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	96,608	313
1811	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	99,206	330
1812	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	100,175	345
1813	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	101,433	346
1814	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	100,008	316
1815	2s. 6d. 5s.	5s. 10s.	£2. £3.	£2. £3.	£3. £4.10s.	£4. £6.	£5. £7.10s.	£6. £9.	£7. £10.10s.	£8. £12.	£9. £13.10s.	£10. £15.	£12. £18.	£15. £22.10s.	£20. £30.	55 G. 3, c. 30.	97,822	310
1816	5s.	10s.	£3.	£3.	£4.10s.	£6.	£7.10s.	£9.	£10.10s.	£12.	£13.10s.	£15.	£18.	£22.10s.	£30.	..	94,538	328
1817	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	95,883	339
1818	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	98,841	341
1819	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	101,435	347
1820	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	103,549	331
1821	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	104,085	318
1822	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	103,992	287
1823	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	107,091	308
1824	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	109,150	297
1825	,,	,,	,,	not exceeding 20,000 lbs.		not exceeding 40,000 lbs.		not exceeding 60,000 lbs.		not exceeding 80,000 lbs.		not exceeding 100,000 lbs.		exceeding 100,000 lbs.		..	111,832	302
1826	5s.		£5.	£5.		£10.		£15.		£20.		£25.		£30.		6 G. 4, c. 81.	109,649	306
1827	,,		,,	,,		,,		,,		,,		,,		,,		..	111,868	297
1828	,,		,,	,,		,,		,,		,,		,,		,,		..	114,054	300
1829	,,		,,	,,		,,		,,		,,		,,		,,		..	115,291	285
1830	,,		,,	,,		,,		,,		,,		,,		,,		..	116,507	285
1831	,,		,,	,,		,,		,,		,,		,,		,,		..	138,207	289
1832	,,		,,	,,		,,		,,		,,		,,		,,		..	140,603	290
1833	,,		,,	,,		,,		,,		,,		,,		,,		..	143,778	295
1834	,,		,,	,,		,,		,,		,,		,,		,,		..	147,751	288
1835	,,		,,	,,		,,		,,		,,		,,		,,		..	150,908	283

Excise Office, London.

No. 28.

the Acts of Parliament by which such Rates were established, or by which Changes were made in any of the Rates; the Total Amount of Revenue received for such Licences.

SCOTLAND.							IRELAND.								
Amount of Revenue.	Rates of Duty.	Acts by which imposed, or by which Changes were made.	No. of Licences. To Dealers.	No. of Licences. To Manufacturers.	Amount of Revenue.	Rates of Duty. To Wholesale Merchants not being Importers.	Rates of Duty. Manufacturers.	Acts by which imposed, or by which Changes were made.	No. of Licences. To Wholesale Merchants not being Importers.	No. of Licences. To Manufacturers.	Amount of Revenue.
£. s. d.					£. s. d.						£. s. d.
9,655 7 6	Same	as in England.	3,801	184	866 12 6	£1.	£12.	29 G. 3, c. 10.			
10,426 7 6	..	..	3,736	176	843 2 6	,,	,,	..			
10,736 7 6	..	..	3,690	180	846 12 6	,,	,,	..			
							For one table. For two tables. For three tables. For four tables or more.		No Account.		
10,903 0 0	..	..	3,617	173	820 15 0	,,	£8. £12. £16. £20.	33 G. 3, c. 4.			
10,874 10 0	..	..	3,513	151	763 17 6	,,	,, ,, ,, ,,	..			
10,959 7 6	..	..	3,452	144	752 2 6	,,	,, ,, ,, ,,	..			
11,158 12 6	..	..	3,580	150	812 0 0	,,	,, ,, ,, ,,	..			
11,301 5 0	..	..	3,809	139	815 12 6	,,	,, ,, ,, ,,	..			
11,375 10 0	..	..	3,511	134	773 5 0	,,	,, ,, ,, ,,	..			
10,094 7 6	..	..	3,311	122	739 10 0	,,	,, ,, ,, ,,	..			
11,901 10 0	..	..	3,536	115	727 10 0	,,	,, ,, ,, ,,	..			
12,384 0 0	..	..	3,889	109	767 12 6	,,	,, ,, ,, ,,	..			3,159 13 9
12,588 2 6	..	..	4,246	173	980 7 6	,,	,, ,, ,, ,,	..	No Account of the		3,072 18 6
12,878 2 6	..	..	4,280	128	865 10 0	,,	,, ,, ,, ,,	..	number of Licences.		3,115 7 9
13,073 2 6	..	..	No Account.			,,	,, ,, ,, ,,	..			2,916 6 2
13,527 15 0	..	..	4,482	119	949 19 5	,,	,, ,, ,, ,,	..			138 3 1
13,651 10 0	..	..	4,855	122	950 10 0	£10.	,, ,, ,, ,,	45 G. 3, c. 20.			
13,931 7 6	..	..	4,988	125	964 5 0	,,	,, ,, ,, ,,	..			
14,137 0 0	..	..	5,175	124	985 0 0	£10. 10s.	£8. 8s. £12 12s. £16 16s. £21.	47 G. 3, c. 18.			
14,182 5 0	..	..	5,233	131	1,022 17 6	,,	,, ,, ,, ,,	..	During these Years Tobacco		
14,505 7 6	..	..	5,283	136	1,022 12 6	,,	,, ,, ,, ,,	..	and Snuff Licences were issued		
14,932 5 0	..	..	6,419	149	1,219 0 0	,,	,, ,, ,, ,,	..	at the Stamp Office.		
15,224 15 0	..	..	6,457	148	1,211 17 6	,,	,, ,, ,, ,,	..			
15,362 7 6	..	..	6,676	158	1,270 7 6	,,	,, ,, ,, ,,	..			
14,868 2 6	..	..	6,695	161	1,272 5 0	,,	,, ,, ,, ,,	..			
17,722 15 0	Ditto.	Ditto.	6,388	143	1,190 5 0	,,	,, ,, ,, ,,	..	..	359	2,790 18 1
27,563 5 0	..	..	5,743	181	2,155 0 0	,,	,, ,, ,, ,,	..	..	418	3,761 2 0
28,033 10 0	..	..	5,935	178	2,172 0 0	,,	,, ,, ,, ,,	..	1	374	3,498 12 0
28,792 5 0	..	..	6,662	173	2,349 10 0	,,	,, ,, ,, ,,	..	..	360	3,381 0 0
29,578 15 0	..	..	6,783	173	2,382 10 0	,,	,, ,, ,, ,,	..	..	358	3,345 9 0
29,987 5 0	..	..	7,059	178	2,490 5 0	,,	,, ,, ,, ,,	..	1	365	3,357 7 10
30,140 5 0	..	..	7,120	173	2,478 0 0	,,	,, ,, ,, ,,	..	1	335	3,010 7 0
29,876 10 0	..	..	7,206	163	2,469 5 0	,,	,, ,, ,, ,,	..	1	321	2,954 3 6
30,982 15 0	..	..	7,467	164	2,529 0 0	,,	,, ,, ,, ,,	..	..	304	2,790 18 0
31,498 15 0	..	..	8,571	159	2,824 5 0	,,	,, ,, ,, ,,	..	..	301	2,838 3 0
32,620 5 0	..	..	8,569	120	2,979 15 0	,,	,, ,, ,, ,,	..	Dealers 2,059	312	3,317 14 7
{30,776 0 0 *4,729 2 6}	Ditto.	Ditto.	9,238	138	{3,254 10 0 222 10 0}	Dealers. Same as in England.	Same as in England.	6 G. 4, c. 81.	8,322	322	{4,080 10 0 911 16 3}
{31,447 5 0 1,025 6 3}	..	..	10,127	156	{3,601 15 0 158 5 0}	..	..	..	8,601	321	{4,195 5 0 158 3 9}
{32,113 10 0 1,058 0 0}	..	..	11,121	158	{3,820 5 0 141 8 9}	..	..	..	9,570	300	{4,352 10 0 253 5 0}
{32,257 15 0 1,057 11 3}	..	..	11,714	156	{3,963 10 0 169 0 0}	..	..	..	10,206	290	{4,461 10 0 268 12 6}
{32,556 15 0 4,041 7 6}	..	..	12,359	149	{4,074 15 0 166 17 6}	..	..	..	10,349	283	{4,487 5 0 259 1 3}
{37,991 15 0 2,189 10 0}	..	..	12,636	146	{4,154 0 0 170 7 6}	..	..	..	10,446	298	{4,566 10 0 268 6 3}
{38,555 15 0 1,788 18 9}	..	..	12,776	145	{4,174 0 0 168 3 9}	..	..	..	10,684	304	{4,726 0 0 261 5 0}
{39,439 10 0 1,679 11 3}	..	..	12,791	146	{4,167 15 0 171 11 3}	..	..	..	11,216	302	{4,914 0 0 241 13 9}
{40,437 15 0 1,703 10 0}	..	..	12,913	141	{4,168 5 0 153 15 0}	..	..	..	11,636	291	{5,019 0 0 266 3 9}
{41,342 0 0 1,617 10 0}	..	..	13,113	129	{4,188 5 0 145 10 0}	..	..	..	12,349	263	{5,047 5 0 269 16 3}

* Amount of Duty on Licences granted for only a portion of the year.

G. A. Cottrell,
First General Accountant.

Appendix No. 29.

A RETURN of the Rates of Vinegar-makers' Licences in each Year since 1770, showing the Acts of Parliament by which such Rates were established, or by which Changes were made in any of the Rates; the Total Number of Licences issued in each Year; and the Total Amount of Revenue received for such Licences.

Years.	ENGLAND.				SCOTLAND.				IRELAND.			
	Rate of Duty.	Acts by which imposed, or by which Changes were made.	Number of Licences issued.	Amount of Revenue.	Rate of Duty.	Acts by which imposed, or by which Changes were made.	Number of Licences issued.	Amount of Revenue.	Rate of Duty.	Acts by which imposed, or by which Changes were made.	Number of Licences issued.	Amount of Revenue.
				£. s. d.				£. s. d.				£. s. d.
Commenced 1785	£10	24 Geo. 3, c. 41.	31	310 0 0	Same as in England.	Same as in England.	..	..	..	..	..	..
1786	,,	..	31	310 0 0	..	..	..	..	..	..	..	..
1787	,,	..	27	270 0 0	..	..	..	..	..	..	..	..
1788	,,	..	26	260 0 0	..	..	..	..	..	..	..	..
1789	,,	..	24	240 0 0	..	..	..	..	..	..	..	..
1790	,,	..	24	240 0 0	..	..	..	..	..	..	..	..
1791	,,	..	32	320 0 0	..	..	..	..	..	..	..	..
1792	,,	..	25	250 0 0	..	.	..	..	..	..	..	..
1793	,,	..	20	200 0 0	..	..	..	..	..	..	..	..
1794	,,	..	21	210 0 0	..	..	..	..	..	..	..	..
1795	,,	..	22	220 0 0	..	..	1	10 0 0	..	..	..	..
1796	,,	..	23	230 0 0	..	..	1	10 0 0	..	..	..	..
1797	,,	..	22	220 0 0	..	..	2	20 0 0	..	..	..	..
1798	,,	..	20	200 0 0	..	..	3	30 0 0	..	..	..	..
1799	,,	..	23	230 0 0	..	..	2	20 0 0	£2	39 Geo. 3, c. 8.	No Account of the Number of Licences.	
1800	,,	..	23	230 0 0	..	..	1	10 0 0	,,	..		1 16 11
1801	,,	..	22	220 0 0	..	..	4	40 0 0	,,	..		3 13 10
1802	,,	..	20	200 0 0	..	..	2	20 0 0	,,	..		..
1803	,,	..	25	250 0 0	..	..	..	..	,,	..		3 13 10
1804	,,	..	24	240 0 0	..	..	No Account.		,,	..		
1805	,,	..	29	290 0 0	..	..	3	30 0 0	,,	..		
1806	,,	..	29	290 0 0	..	..	3	30 0 0	,,	..	During these years Vinegar-makers' Licences were issued at the Stamp Office.	
1807	,,	..	30	300 0 0	..	..	6	60 0 0		..		

1808	„	..	31	310 0 0	..	..	3	30 0 0	£5. 5s.	47 Geo. 3, c. 18.	During these years Vinegar-makers' Licences were issued at the Stamp Office.		
1809	„	..	32	320 0 0	..	..	3	30 0 0	„	..			
1810	„	..	31	310 0 0	..	..	2	20 0 0	„	..			
1811	„	..	24	240 0 0	..	..	5	50 0 0	„	..			
1812	„	..	29	290 0 0	..	..	4	40 0 0	„	..			
1813	„	..	30	300 0 0	..	..	5	50 0 0	„	..			
1814	„	..	34	340 0 0	..	..	4	40 0 0	„	..			
1815	£10 to £20	55 Geo. 3, c. 30.	29	370 0 0	do.	do.	3	30 0 0	„	..	6	31 10 0	
1816	£20	..	29	580 0 0	..	..	4	80 0 0	„	..	5	26 5 0	
1817	„	..	33	660 0 0	..	..	7	140 0 0	„	..	5	26 5 0	
1818	„	..	28	560 0 0	..	..	6	120 0 0	„	..	7	36 15 0	
1819	„	..	56	1,120 0 0	..	..	2	40 0 0	„	..	9	47 5 0	
1820	„	..	64	1,280 0 0	..	..	4	80 0 0	„	..	10	52 10 0	
1821	„	..	80	1,600 0 0	..	..	7	140 0 0	„	..	8	42 0 0	
1822	„	..	73	1,460 0 0	..	..	4	80 0 0	„	..	8	42 0 0	
1823	„	..	87	1,740 0 0	..	..	4	80 0 0	„	..	8	38 1 3	
1824	„	..	80	1,600 0 0	..	..	3	60 0 0	„	..	9	47 5 0	
1825	„	..	54	1,080 0 0	..	..	3	60 0 0	„	..	8	42 0 0	
1826	£5	6 Geo. 4, c. 81.	70	350 0 0 41 5 0	do.	do.	2	10 0 0	Same as in England.	Same as in England.	6	30 0 0 6 5 0	
1827	„	..	46*	230 0 0 12 10 0	..	..	5	25 0 0 8 15 0	..	..	6	30 0 0	
1828	„	..	51	255 0 0 7 10 0	..	..	4	20 0 0	..	..	7	35 0 0	
1829	„	..	49	245 0 0 8 15 0	..	..	5	25 0 0 1 5 0	..	..	4	20 0 0 3 15 0	
1830	„	..	46	230 8 0 8 15 0	..	..	5	25 0 0	..	..	6	30 0 0 1 5 0	
1831	„	..	47	235 0 0 11 5 0	..	..	6	30 0 0 2 10 0	..	..	6	30 0 0	
1832	„	..	43	215 0 0 6 5 0	..	..	6	30 0 0	..	..	5	25 0 0	
1833	„	..	43	215 0 0 3 15 0	..	..	7	35 0 0	..	..	5	25 0 0	
1834	„	..	43	215 0 0 7 10 0	..	..	6	30 0 0	..	..	5	25 0 0	
1835	„	..	45	225 0 0 11 5 0	..	..	6	30 0 0	..	..	5	25 0 0	

* Amount of Duty on Licences granted for only a portion of the year.

Excise Office, London.

G. A. Cottrell,
First General Accountant.

Appendix No. 30.

A RETURN of the Rates of Wine-dealers' Licences in each Year since 1770, showing the Acts of Parliament by which such Rates were established, or by which Changes were made in any of the Rates; the Total Number of Licences issued in each Year; and the Total Amount of Revenue received for such Licences.

Years.	ENGLAND.						SCOTLAND.						IRELAND.					
	Rates of Duty. To Retailers of Foreign Wine			Acts by which imposed, or by which Changes were made.	Number of Licences issued.	Amount of Revenue.	Rates of Duty. To Retailers of Foreign Wine			Acts by which imposed, or by which Changes were made.	Number of Licences issued.	Amount of Revenue.	Rates of Duty. To Retailers of Foreign Wine		Acts by which imposed, or by which Changes were made.	Number of Licences issued.	Amount of Revenue.
	Not having a Licence to retail Beer or Spirits.	Having a Licence to retail Beer, but not Spirits.	Having a Licence to retail Beer and Spirits.				Not having a Licence to retail Beer or Spirits.	Having a Licence to retail Beer, but not Spirits.	Having a Licence to retail Beer and Spirits.				In Dublin.	Elsewhere.			
						£. s. d.	£. s. d.	£. s. d.	£. s. d.			£. s. d.					£. s. d.
Commenced 1791	£5. 4s.	£4. 4s.	£2. 4s.	30 G. 3, c. 38.	9,788	24,844 12 0 *384 14 10	3 6 8	2 13 4	1 6 8	30 G. 3, c. 38.	99	412 3 3					
1792	,,	,,	,,	. .	10,811	27,927 4 0 692 13 4	,,	,,	,,	. .	754	1,373 17 0					
1793	,,	,,	,,	. .	11,639	29,325 16 0 527 10 5	,,	,,	,,	. .	799	1,410 16 3					
1794	,,	,,	,,	. .	11,923	29,882 12 0 467 11 4	,,	,,	,,	.	785	1,413 18 9	Not less than 40s. nor more than £40.	Not exceeding £20.	17 & 18 C. 2, c. 19.	No Account.	
1795	,,	,,	,,	. .	12,400	30,916 0 0 330 14 7	,,	,,	,,	. .	739	1,376 2 8					
1796	,,	,,	,,	. .	11,972	30,031 8 0 371 10 3	,,	,,	,,	. .	789	1,492 1 8					
1797	,,	,,	,,	. .	11,190	28,110 0 0 282 3 1	,,	,,	,,	. .	801	1,522 17 11					
1798	,,	,,	,,	. .	10,848	27,097 12 0 274 18 5	,,	,,	,,	. .	726	1,392 8 4					
1799	,,	,,	,,	. .	10,821	27,023 4 0 348 4 0	,,	,,	,,	. .	704	1,392 10 3	Consolidated with Ale and Strong Water Licences until 1826.		38 G. 3, c. 73.	. .	. .
1800	,,	,,	,,	. .	11,014	27,525 16 0 309 12 11	,,	,,	,,	. .	763	1,535 1 11	. . . .		. .	. .	. .
1801	,,	,,	,,	. .	11,363	28,617 12 0 371 16 2	,,	,,	,,	. .	759	1,503 2 4	. . . .		. .	. .	. .
1802	,,	,,	,,	. .	11,609	29,067 16 0 485 17 5	,,	,,	,,	. .	853	1,713 1 0	. . . .		. .	. .	. .
1803	,,	,,	,,	. .	12,197	30,578 8 0 482 2 7	,,	,,	,,	. .	911	1,812 16 4	. . . .		. .	. .	. .
1804	,,	,,	,,	. .	11,910	29,956 0 0 276 11 0	,,	,,	,,	. .	No Account.		. . . .		. .	. .	. .
1805	,,	,,	,,	. .	11,722	29,469 8 0 356 16 5	,,	,,	,,	. .	868	1,724 13 4	. . . .		. .	. .	. .
1806	,,	,,	,,	. .	12,030	30,293 0 0 411 1 0	,,	,,	,,	. .	856	1,734 13 4	. . . .		. .	. .	. .
1807	,,	,,	,,	. .	12,617	31,806 8 0 484 7 6	,,	,,	,,	. .	912	1,848 13 4	. . . .		. .	. .	. .
1808	,,	,,	,,	. .	13,094	32,883 16 0 369 13 8	,,	,,	,,	. .	971	1,926 13 4	. . . .		. .	. .	. .
1809	,,	,,	,,	. .	13,368	33,592 12 0 473 5 10	,,	,,	,,	. .	1,016	2,027 6 8	. . . .		. .	. .	. .
1810	,,	,,	,,	. .	13,962	35,093 8 0 547 1 4	,,	,,	,,	. .	1,044	2,001 6 8	. . . .		. .	. .	. .

1811	,,	,,	,,	. .	14,607	36,757 8 0 459 17 0	,,	,,	,,	. .	1,252	2,426 0 0	. . . .	. .	. .	. .								
1812	,,	,,	,,	. .	14,878	37,227 12 0 382 16 1	,,	,,	,,	. .	1,168	2,238 0 0	. . . .	. .	. .	. .								
1813	,,	,,	,,	. .	14,805	37,006 0 0 332 4 9	,,	,,	,,	. .	1,062	1,878 0 0	. . . .	. .	. .	. .								
1814	,,	,,	,,	. .	14,772	36,813 8 0 400 19 10	,,	,,	,,	. .	1,060	1,831 6 8	. . . .	. .	. .	. .								
1815	5 4 0 10 8 0	4 4 0 8 8 0	2 4 0 4 8 0	55 G. 3, c. 30.	15,028	37,776 12 0 405 8 10	3 6 8 6 13 4	2 13 4 5 6 8	1 6 8 2 13 4	55 G. 3, c. 30.	1,109	1,849 6 8	. . . .	. .	. .	. .								
1816	10 8 0	8 8 0	4 8 0	. .	11,880	60,554 0 0 639 0 6	6 13 4	5 6 8	2 13 4	. .	972	3,201 6 8	. . . .	. .	. .	. .								
1817	,,	,,	,,	. .	11,006	56,586 8 0 736 8 3	,,	,,	,,	. .	974	3,094 13 4	. . . .	. .	. .	. .								
1818	,,	,,	,,	. .	10,964	56,711 12 0 829 13 8	,,	,,	,,	. .	1,024	3,184 0 0	. . . .	. .	. .	. .								
1819	,,	,,	,,	. .	11,305	58,666 0 0 814 4 7	,,	,,	,,	. .	963	2,969 6 8	. . . .	. .	. .	. .								
1820	,,	,,	,,	. .	11,328	58,329 4 0 783 17 10	,,	,,	,,	. .	1,231	3,749 6 8	. . . .	. .	. .	. .								
1821	,,	,,	,,	. .	11,209	57,945 12 0 729 16 3	,,	,,	,,	. .	1,098	3,382 13 4	. . . .	. .	. .	. .								
1822	,,	,,	,,	. .	11,140	57,722 0 0 776 15 1	,,	,,	,,	. .	1,156	3,526 13 4	. . . .	. .	. .	. .								
1823	,,	,,	,,	. .	11,033	57,245 4 0 828 11 11	,,	,,	,,	. .	1,232	3,724 0 0	. . . .	. .	. .	. .								
1824	,,	8 8 0 4 4 0	4 8 0 2 4 0	5 G. 4, c. 54.	11,251	58,660 8 0 833 15 6	,,	5 6 8 4 4 0	2 13 4 2 4 0	5 G. 4, c. 54.	1,162	3,544 8 10	. . . .	. .	. .	. .								
1825	,,	4 4 0	2 4 0	. .	12,916	41,259 18 0 4,971 6 1	,,	4 4 0	2 4 0	. .	2,580	6,001 15 4	. . . .	. .	. .	. .								
	Dealers.				Dealers.	Retailers.					Dealers	Retailers.					Dealers.	Retailers.						
1826	10 0 0	,,	2 2 0	6 G. 4, c. 81.	1,637	16,726	51,572 8 0 6,529 4 8	Same	as in England.		Same as in England.	24	2,347	5,212 16 0 573 1 0	Same as in England.		Same as in England.	524	1,881	9,272 0 0 3,151 19 6				
1827	,,	,,	,,	. .	1,794	17,083	53,845 16 0 1,958 3 6	,,	,,	,,	. .	33	2,345	5,307 0 0 378 11 0	. . . .	. .	277	2,238	7,593 14 0 413 16 0					
1828	,,	,,	,,	. .	1,783	17,750	55,174 6 0 1,980 12 6	,,	,,	,,	. .	41	2,449	5,609 12 0 383 15 6	. . . .	. .	267	3,004	9,026 14 0 493 16 0					
1829	,,	,,	,,	. .	1,786	17,734	55,153 18 0 1,990 13 0	,,	,,	,,	. .	48	2,500	5,778 6 0 241 3 0	. . . .	. .	242	2,882	8,510 0 0 438 15 0					
1830	,,	,,	,,	. .	1,791	17,747	55,241 14 0 1,661 13 6	,,	,,	,,	. .	42	2,491	5,703 12 0 269 19 6	. . . .	. .	219	2,180	6,807 18 0 415 3 6					
1831	,,	,,	,,	. .	1,812	18,107	56,197 4 0 1,704 11 6	,,	,,	,,	. .	47	2,587	5,967 16 0 285 13 6	. . . .	. .	207	3,048	8,521 4 0 349 16 0					
1832	,,	,,	,,	. .	1,726	18,153	55,433 16 0 1,677 17 6	,,	,,	,,	. .	39	2,552	5,799 12 0 260 13 0	. . . .	. .	195	2,509	7,277 14 0 386 18 6					
1833	,,	,,	,,	. .	1,770	18,639	56,909 2 0 1,644 10 6	,,	,,	,,	. .	40	2,593	5,902 0 0 258 13 6	. . . .	. .	180	2,931	8,013 8 0 342 7 3					
1834	,,	,,	,,	. .	1,756	18,531	56,571 14 0 1,560 7 0	,,	,,	,,	. .	36	2,541	5,765 8 0 246 9 0	. . . .	. .	168	2,757	7,545 6 0 438 8 6					
1835	,,	,,	,,	. .	1,734	18,961	57,250 10 0 1,737 9 0	,,	,,	,,	. .	32	2,582	5,817 6 0 250 0 0	. . . .	. .	168	2,748	7,536 18 0 317 2 0					

* Amount of Duty on Licences granted for only a portion of the year.

Excise Office, London.

G. A. Cottrell,
First General Accountant.

No. 30.

Appendix No. 31.

A RETURN of the Rates of Licences to Makers, &c., of Sweets or Made Wines, in each Year since 1770, showing the Acts of Parliament by which such Rates were established, or by which Changes were made in any of the Rates; the Total Number of Licences issued in each Year; and the Total Amount of Revenue received for such Licences.

Years.	ENGLAND.							SCOTLAND.							IRELAND.						
	Rate of Duty.			Acts by which imposed, or by which Changes were made.	Number of Licences issued		Amount of Revenue.	Rate of Duty.			Acts by which imposed, or by which Changes were made.	Number of Licences issued		Amount of Revenue.	Rate of Duty.			Acts by which imposed, or by which Changes were made.	Number of Licences issued		Amount of Revenue.
	To Retailers of Sweets and Mead.	To Makers of Mead.	To Makers of Other Sweets.		To Retailers.	To Makers.		To Retailers of Sweets and Mead.	To Makers of Mead.	To Makers of Other Sweets.		To Retailers.	To Makers.		To Retailers of Sweets and Mead.	To Makers of Mead.	To Makers of Other Sweets.		To Retailers.	To Makers.	
							£. s. d.							£. s. d.							£. s. d.
Commenced 1785	..	£1.	£5.	24 Geo. 3, c. 41.	..	108	480 0 0	Same as in England.				..	..	..	..	..	..	..	..	..	..
1786	..	,,	,,	,,	..	105	457 0 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1787	..	,,	,,	,,	..	81	313 0 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1788	..	,,	,,	,,	..	66	278 0 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1789	..	,,	,,	,,	..	56	228 0 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1790	..	,,	,,	,,	..	51	207 0 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1791	£2. 4s.	,,	,,	30 Geo. 3, c. 38.	865	53	2,112 0 0 * 23 18 5	..	..	..	..	8	..	17 12 0	..	..	..	..	..	..	..
1792	,,	,,	,,	..	889	50	2,157 16 0 45 1 8	..	..	..	..	13	..	28 12 0	..	..	..	..	..	..	..
1793	,,	,,	,,	..	880	44	2,108 0 0 39 16 4	..	..	..	..	5	..	11 0 0	..	..	..	..	..	..	..
1794	,,	,,	,,	..	929	54	2,249 16 0 46 1 6	..	..	..	..	10	..	22 0 0	..	..	..	..	..	..	..
1795	,,	,,	,,	..	907	49	2,180 8 0 43 16 7	..	..	..	..	7	..	15 8 0	..	..	..	..	..	..	..
1796	,,	,,	,,	..	946	47	2,276 4 0 45 17 3	..	..	..	..	9	..	19 16 0	..	..	..	..	..	..	..
1797	,,	,,	,,	..	966	45	2,302 4 0 49 0 3	..	..	..	..	6	..	13 4 0	..	..	..	..	..	..	..
1798	,,	,,	,,	..	903	38	2,136 12 0 33 2 10	..	..	..	..	4	..	8 16 0	..	..	..	..	..	..	..
1799	,,	,,	,,	..	875	47	2,112 0 0 48 8 2	..	..	..	..	6	..	13 4 0	..	..	..	..	..	..	..
1800	,,	,,	,,	..	907	44	2,179 8 0 51 0 3	..	..	..	..	10	..	22 0 0	..	£2.	39 Geo. 3, c. 8.	No Account.			
1801	,,	,,	,,	..	929	40	2,203 16 0 53 7 7	..	..	..	..	10	..	22 0 0	..	,,	..				
1802	,,	,,	,,	..	967	51	2,334 8 0 42 1 9	..	..	..	..	8	..	17 12 0	..	,,	..				
1803	,,	,,	,,	..	984	50	2,386 16 0 42 11 9	..	..	..	..	6	..	13 4 0	..	,,	..				
1804	,,	,,	,,	..	1,005	56	2,443 0 0 43 18 6	..	..	..	..	No Account.		No Account.	..	,,	..				
1805	,,	,,	,,	..	1,048	55	2,544 12 0 39 1 7	..	..	..	..	8	1	22 12 0	..	,,	..				
1806	,,	,,	,,	..	1,054	51	2,541 16 0 64 3 1	..	..	..	..	7	1	20 8 0	£1.	,,	45 Geo. 3, c. 20.				
1807	,,	,,	,,	..	1,096	52	2,647 4 0 61 10 9	..	..	..	..	12	1	31 8 0	,,	,,	..				

1808	,,	,,	,,	..	1,083	56	2,630 12 0 51 11 3	..	..	..	..	12	1	31 8 0	..	£2. 2s.	£5. 5s.	47 Geo. 3, c. 18.	During these Years Licences to Makers, &c., of Sweets, were issued at the Stamp Office.				
1809	,,	,,	,,	..	1,099	69	2,726 16 0 58 2 9	..	..	..	..	14	1	35 16 0		,,	,,	..					
1810	,,	,,	,,	..	1,080	68	2,684 0 0 38 18 11	..	..	..	..	18	1	44 12 0		,,	,,	..					
1811	,,	,,	,,	..	1,078	74	2,713 12 0 63 13 6	..	..	..	..	23	3	65 12 0		,,	,,	..					
1812	,,	,,	,,	..	1,086	61	2,666 4 0 60 9 10	..	..	..	..	16	3	50 4 0		,,	,,	..					
1813	,,	,,	,,	..	1,114	64	2,746 16 0 61 2 8	..	..	..	..	20	4	64 0 0		,,	,,	..					
1814	,,	,,	,,	..	1,115	55	2,708 0 0 54 18 9	..	..	..	..	17	5	62 8 0		,,	,,	..					
1815	£2. 4s. £4. 8s.	£1. £2.	£5. £10.	55 Geo. 3, c. 30.	1,113	59	2,827 16 0 48 3 11	..	..	..	..	28	8	101 12 0		,,	,,	..				27 11 3	
1816	£4. 8s.	£2.	£10.	..	884	32	4,177 12 0 60 10 6	..	..	..	..	26	4	154 8 0	Included with Licence to retail Spirits.	,,	,,	..				28 7 0	
1817	,,	,,	,,	..	834	29	3,935 12 0 50 1 0	..	..	..	..	22	1	106 16 0		,,	,,	..				16 16 0	
1818	,,	,,	,,	..	788	37	3,821 4 0 89 10 7	..	..	..	..	22	1	106 16 0		,,	,,	..				8 8 0	
1819	,,	,,	,,	..	787	34	3,786 16 0 71 18 10	..	..	..	..	21	1	60 12 0		,,	,,	..	No Account of the Number of Licences.			14 14 0	
1820	£4. 8s. £2. 4s.	,,	,,	59 Geo. 3, c. 105.	827	30	2,147 8 0 49 3 6	..	..	..	..	29	2	86 0 0		,,	,,	..				13 13 0	
1821	£2. 4s.	,,	,,	..	827	28	2,083 8 0 27 2 10	..	..	..	..	33	3	102 12 0		,,	,,	..				23 12 6	
1822	,,	,,	,,	..	790	26	1,998 0 0 28 2 2	..	..	..	..	27	1	69 8 0		,,	,,	..				24 3 0	
1823	,,	,,	,,	..	772	22	1,910 8 0 27 18 2	..	..	..	..	34	2	94 16 0		,,	,,	..				15 4 6	
1824	,,	,,	,,	..	803	26	2,010 12 0 32 10 2	..	..	..	..	37	2	101 8 0		,,	,,	..				47 5 0	
1825	,,	,,	,,	..	817	20	1,997 8 0 28 1 5	..	..	..	..	28	2	34 15 0		,,	,,	..		50	29	115 14 6	
1826	£1. 1s.	£2. 2s.		6 Geo. 4, c. 81.	688	19	762 6 0 96 6 9	..	..	..	..	31	2	36 15 0 3 13 6		Same as in England.				259	19	311 17 0 168 15 9	
1827	,,	,,		..	723	18	796 19 0 36 4 6	..	..	..	..	33	2	38 17 0 2 17 9	..	..	..	..		303	16	344 8 0 12 17 3	
1828	,,	,,		..	714	16	783 6 0 42 0 0	..	..	..	..	41	2	47 5 0 2 12 6	..	..	..	..		362	19	420 0 0 33 17 3	
1829	,,	,,		..	696	16	764 8 0 47 10 3	..	..	..	..	45	2	49 9 0 2 7 3	..	..	..	..		322	18	375 18 0 17 1 3	
1830	,,	,,		..	673	17	742 7 0 26 10 3	..	..	..	..	35	1	38 17 0 1 16 9	..	..	..	..		241	12	278 5 0 10 10 0	
1831	,,	,,		..	682	16	749 14 0 40 8 6	..	..	..	..	40	2	46 4 0 1 6 3	..	..	..	..		154	13	189 0 0 5 10 3	
1832	,,	,,		..	718	16	787 10 0 46 9 3	..	..	..	..	44	2	50 8 0 3 3 0	..	..	..	..		121	7	141 15 0 9 9 0	
1833	,,	,,		..	773	15	843 3 0 47 10 3	..	..	..	..	42	3	50 8 0 6 6 0	..	..	..	..		108	9	132 6 0 6 0 9	
1834	,,	,,		..	829	15	901 19 0 73 4 9	..	..	..	..	37	5	49 7 0 3 3 0	..	..	..	..		58	8	77 14 0 0 10 6	
1835	,,	,,		..	1,023	..	1,074 3 0 122 1 3	..	..	..	..	42	..	44 2 0 3 18 9	..	..	..	..		42	..	44 2 0 3 8 3	

Excise Office, London.

* Amount of Duty on Licences granted for only a portion of the year.

G. A. Cottrell,
First General Accountant.

A RETURN of the Rates of Licences to Distillers, Rectifiers, and Dealers in and Retailers of Spirits, in each Year since 1770, showing the Acts of Parliament by which such Rates were established, or by which Changes were made in any of the Rates; the Total Number of Licences issued in each Year; and the Total Amount of Revenue received for such Licences.

ENGLAND.

Years.	Rates of Duty. Distillers.	Rectifiers.	Dealers not being Retailers.	To Retailers.	Acts by which imposed, or by which Changes were made.	Number of Licences issued. Distillers.	Rectifiers.	Dealers not being Retailers.	Retailers.	Amount of Revenue. £. s. d.
1770	..	..	..	£2.	16 G. 2, c. 8, & 24 G. 2, c. 40.	..	..	..	32,018	64,036 0 0
1771	..	..	..	,,	..	..	..	..	32,696	65,392 0 0
1772	..	..	..	,,	..	..	..	..	33,758	67,516 0 0
1773	..	..	..	,,	..	..	..	..	34,294	68,588 0 0
1774	..	..	..	,,	..	..	..	..	34,343	68,686 0 0
1775	..	..	..	,,	..	..	..	..	34,468	68,936 0 0
1776	..	..	..	,,	..	..	..	..	34,886	69,772 0 0
1777	..	..	..	,,	..	..	..	..	35,535	71,070 0 0
1778	..	..	..	,,	..	..	..	..	36,501	73,002 0 0
1779	..	..	..	£2. 2s.	19 G. 3, c. 25.	..	..	..	37,172	74,963 4 0
1780	..	..	..	,,	..	..	..	..	36,712	77,066 0 0
1781	..	..	..	£2. 4s.	21 G. 3, c. 17.	..	..	..	36,033	76,351 18 0
1782	..	..	..	,,	..	..	..	..	34,923	76,803 16 0
1783	..	..	..	£2. 6s.	22 G. 3, c. 66.	..	..	..	34,329	78,494 0 0
1784	..	..	..	,,	..	..	..	..	35,176	80,903 4 0
1785	½d. per gall. on	½d. content of still.	£5 per ann.	,,	24 G. 3, c. 41.	No Account		1,630	35,697	91,052 4 10
1786	,,	,,	,,	,,	,,			1,474	36,029	91,084 7 0
1787	,,	,,	,,	,,	,,			1,430	36,675	92,219 9 10

Years.	To Retailers, if rated at a Rent— Under £15 per Annum.	£15 and under £20 per Annum.	£20 and under £25 per Annum.	£25 and under £30 per Annum.	£30 and under £40 per Annum.	£40 and under £50 per Annum.	£50 and upwards per Annum.	Acts by which imposed, or by which Changes were made.	Number of Licences issued. Retailers.	Amount of Revenue. £. s. d.
1788	£4. 14s.	£5. 2s.	£5. 10s.	£5. 18s.	£6. 6s.	£6. 14s.	£7. 2s.	27 G. 3, c. 30.	1,603	88,136 4 0 *93,330 0 0
1789	,,	,,	,,	,,	,,	,,	,,	..	1,593	85,412 4 10 86,705 12 0
1790	,,	,,	,,	,,	,,	,,	,,	..	1,667	84,622 3 6 83,902 0 0
1791	,,	,,	,,	,,	,,	,,	,,	..	1,714	182,826 2 10 21,761 9 8
1792	,,	,,	,,	,,	,,	,,	,,	..	1,764	167,722 4 0 1,152 1 3
1793	,,	,,	,,	,,	,,	,,	,,	..	1,774	169,529 6 7 1,074 18 7
1794	,,	,,	,,	,,	,,	,,	,,	..	1,775	169,848 18 9 1,124 8 11
1795	,,	,,	,,	,,	,,	,,	,,	..	1,750	169,552 5 9 853 12 8
1796	,,	,,	,,	,,	,,	,,	,,	..	1,676	163,766 7 4 808 6 0
1797	,,	,,	,,	,,	,,	,,	,,	..	1,610	159,229 12 5 1,123 16 1
1798	,,	,,	,,	,,	,,	,,	,,	..	1,556	159,718 10 2 1,154 9 11
1799	,,	,,	,,	,,	,,	,,	,,	..	1,625	161,552 2 0 1,288 15 7
1800	,,	,,	,,	,,	,,	,,	,,	..	1,722	165,693 9 0 1,513 0 3
1801	,,	,,	,,	,,	,,	,,	,,	..	1,739	170,124 18 10 1,579 9 11
1802	,,	,,	,,	,,	,,	,,	,,	..	1,849	173,842 12 5 1,466 18 8
1803	,,	,,	,,	,,	,,	,,	,,	..	1,951	178,198 4 7 1,481 14 7

1804	£10 per Annum.	£5 per Annum.	,,	,,	,,	,	,,	,,	,,	,,	,,	3 G. 3, c. 69.	19	125	2,027	33,792	180,357 12 0 1,140 14 4
1805	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	16	136	2,028	34,193	183,352 4 0 1,148 9 9
1806	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	17	141	2,088	34,551	185,720 6 0 1,084 1 2
1807	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	16	134	2,143	35,294	191,195 4 0 1,246 19 6
1808	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	15	137	2,149	35,934	195,065 16 0 1,207 5 0
1809	,,	,	,,	,,	,	,,	,,	,,	,,	,,	,,	..	15	131	2,221	36,421	198,267 18 0 1,030 5 9
1810	,,	,,	,,	,	,,	,,	,,	,,	,,	,,	,,	..	16	132	2,254	37,011	204,177 6 0 1,215 0 7
1811	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	17	137	2,357	37,707	207,157 14 0 1,093 4 7
1812	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	18	142	2,227	37,845	208,308 10 0 865 13 6
1813	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	15	143	2,239	37,901	208,707 10 0 1,124 6 0
1814	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	16	133	2,199	38,248	211,074 0 0 1,140 13 0
1815	£20.	£10.	£10.	£7. 1*s.*	£7. 13*s.*	£8. 5*s.*	£8. 17*s.*	£9. 9*s.*	£10. 1*s.*	£10. 13*s.*	55 G. 3, c. 30.	14	128	2,131	38,820	217,360 8 0 823 4 4
1816	,,	,,	,,	£5. 5*s.*	£6. 6*s.*	,,	,,	,,	,,	,,	56 G. 3, c. 113.	12	120	1,984	35,378	302,373 2 7 1,273 9 11
1817	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	11	120	1,898	35,373	263,458 19 11 1,312 11 1
1818	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	12	119	1,884	35,386	261,351 0 11 1,615 15 11
1819	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	10	109	1,916	36,149	266,642 9 0 1,380 3 2
1820	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	11	117	1,952	36,310	268,260 6 0 1,172 7 7
1821	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	10	111	1,871	36,339	267,038 19 0 1,065 12 4
1822	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	10	111	1,869	36,351	266,829 16 0 935 15 2
1823	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	10	103	1,877	36,637	268,343 0 0 885 12 8
1824	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	11	108	1,898	37,196	272,235 17 0 1,151 16 11
1825	,,	,,	,,	Under £20 per Annum. £4. 14*s.*		£6. 6*s.*	£7. 7*s.*	£8. 8*s.*	£9. 9*s.*	£10. 10*s.*	5 G. 4, c. 54.	9	54	1,911	38,472	247,901 13 8 19,948 0 11
1826	£10.	,,	,,	Under £10 per Annum. £2. 2*s.*	Under £20 per Annum. £4. 4*s.*	,,	,,	,,	,,	,,	6 G. 4, c. 81.	14	101	2,793	42,599	234,721 16 6 25,450 17 0
1827	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	11	102	2,864	43,673	240,247 15 0 2,503 0 3
1828	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	11	105	2,923	45,020	248,859 8 0 2,582 18 9
1829	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	11	103	2,934	45,304	256,372 16 0 2,363 17 3
1830	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	11	98	2,934	45,675	257,142 17 0 2,243 13 6
1831	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	13	102	2,958	46,731	261,113 13 0 2,396 17 9
1832	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	13	103	2,885	47,340	262,274 4 0 2,085 10 0
1833	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	12	99	2,986	48,347	267,578 1 0 2,313 3 9
1834	,,	,,	,,	£2. 2*s.* £3. 3*s.*	£4. 4*s.* £6. 6*s.*	£6. 6*s.* £9. 9*s.*	£7. 7*s.* £11. 0*s.* 6*d.*	£8. 8*s.* £12. 12*s.*	£9. 9*s.* £14. 3*s.* 6*d.*	£10. 10*s.* £15. 15*s.*	4 & 5 W. 4, c. 75.	12	96	3,019	47,601	380,515 15 0 2,129 7 6
				consuming under 50 galls.	consuming above 50 galls.	consuming under 50 galls.	consuming above 50 galls.	consuming under 50 galls.	consuming above 50 galls.	consuming under 50 galls.	consuming above 50 galls.	consuming under 50 galls.	consuming above 50 galls.				
				£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.				
1835	,,	,,	,,	2 2 0	3 3 0	4 4 0	6 6 0	6 6 0	9 9 0	7 7 0	11 0 6	8 8 0	12 12 0	9 9 0	14 3 6	10 10 0	15 15 0	5 & 6 W. 4, c. 39.	11	101	3,043	48,628	361,044 14 6 2,835 14 7

Excise Office, London.

* Amount of Duty on Licences granted for only a portion of the year.

G. A. Cottrell,

Appendix No. 33.

A RETURN of the Rates of Licences to Distillers, Rectifiers, and Dealers in and Retailers of Spirits, in each Year since 1770; showing the Acts of Parliament by which such Rates were established, or by which Changes were made in any of the Rates, the Total Number of Licences issued in each Year, and the Total Amount of Revenue received for such Licences.

SCOTLAND.

Rates of Duty.

Years.	To Distillers.	To Rectifiers.	To Dealers in: Spirits, not being Retailers.	To Dealers in: Aqua Vitæ only.	To Retailers.	To Retailers of plain Aqua Vitæ only: In the Highlands.	To Retailers of plain Aqua Vitæ only: In the Lowlands.	To Makers of Stills.	To Chemists & others using Stills.	Acts by which imposed, or by which Changes were made.
1770	..	..	..	..	£2.	..	..	..	..	{16 G. 2, c. 8, & 24 G. 2, c. 40,
1771	..	..	..	..	,,	..	..	..	..	..
1772	..	..	..	..	,,	..	..	..	..	..
1773	..	..	..	..	,,	..	..	..	..	..
1774	..	..	..	..	,,	..	..	..	..	..
1775	..	..	..	..	,,	..	..	..	..	..
1776	..	..	..	..	,,	..	..	..	..	..
1777	..	..	..	..	,,	..	..	..	..	..
1778	..	..	..	..	,,	..	..	..	..	..
1779	..	..	..	..	£2. 2s.	..	..	..	..	19 G. 3, c. 25.
1780	..	..	..	..	,,	..	..	..	..	..
1781	..	..	..	..	£2. 4s.	..	..	..	..	21 G. 3, c. 17.
1782	..	..	..	..	,,	..	..	..	..	..
1783	..	..	..	..	£2. 6s.	..	..	..	..	22 G. 3, c. 66.
1784	..	..	..	..	,,	..	..	..	..	..
1785	½d. per Gallon on content of Still.	½d. per Gallon on content of Still.	£5 per Ann.	..	,,	..	..	..	..	24 G. 3, c. 41.
1786	,,	,,	,,	..	,,	..	..	..	..	..
1787	,,	,,	,,	..	,,	..	..	..	..	..

Years.	To Retailers, if rated at a Rent: Under £15 per Ann.	£15 and under £20 per Ann.	£20 and under £25 per Ann.	£25 and under £30 per Ann.	£30 and under £40 per Ann.	£40 and under £50 per Ann.	£50 and upwards per Ann.	To Retailers of plain Aqua Vitæ only: In the Highlands.	In the Lowlands.	To Makers of Stills.	To Chemists & others using Stills.	Acts by which imposed, or by which Changes were made.
1788	£4. 14s.	£5. 2s.	£5. 10s.	£5. 18s.	£6. 6s.	£6. 14s.	£7. 2s.	..	..	..	..	27 G. 3, c. 30.
1789	,,	,,	,,	,,	,,	,,	,,	..	..	..	..	..
1790	,,	,,	,,	,,	,,	,,	,,	..	..	..	..	..
1791	,,	,,	,,	,,	,,	,,	,,	..	..	..	..	..
1792	,,	,,	,,	,,	,,	,,	,,	..	..	..	..	..
1793	,,	,,	,,	,,	,,	,,	,,	..	..	..	..	..
1794	,,	,,	,,	,,	,,	,,	,,	£1.	£2.	..	..	33 G. 3, c. 69.
1795	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	..	..
1796	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	..	..

Number of Licences issued.

Years.	To Distillers.	To Rectifiers.	To Dealers in: Spirits, not being Retailers.	To Dealers in: Aqua Vitæ only.	To Retailers of: Spirits.	To Retailers of: Plain Aqua Vitæ only.	To Makers of Stills.	To Chemists & others using Stills.
1770			..	..	893	..	..	..
1771			..	..	861	..	..	..
1772			..	..	820	..	..	..
1773			..	..	790	..	..	..
1774			..	..	1,032	..	..	..
1775			..	..	1,387	..	..	..
1776			..	..	1,359	..	..	..
1777			..	..	1,419	..	..	..
1778			..	..	1,492	..	..	..
1779			..	..	1,385	..	..	..
1780			..	..	1,358	..	..	..
1781			..	..	1,191	..	..	..
1782			..	..	1,055	..	..	..
1783			..	..	1,088	..	..	..
1784			..	..	1,106	..	..	..
1785	To Distillers.	To Rectifiers.	46	..	1,149	..	..	..
1786			40	..	1,128	..	..	..
1787			38	..	1,339	..	..	..
1788			41	..	1,220	..	..	..
1789			42	..	1,074	..	..	..
1790			86	..	1,094	..	..	..
1791			103	..	811	..	..	..
1792			98	..	1,248	..	..	..
1793			159	..	956	..	..	..
1794	No Account	No Account	277	48	1,304	4,397	..	..
1795			304	206	1,175	4,345	..	..
1796			308	110	1,140	2,104	..	..

Amount of Revenue.

Years.	£.	s.	d.
1770	1,786	0	0
1771	1,722	0	0
1772	1,640	0	0
1773	1,580	0	0
1774	2,064	0	0
1775	2,774	0	0
1776	2,718	0	0
1777	2,838	0	0
1778	2,984	0	0
1779	2,908	10	0
1780	2,851	16	0
1781	2,620	4	0
1782	2,321	0	0
1783	2,502	8	0
1784	2,543	16	0
1785	3,058	7	5
1786	2,973	0	4
1787	3,319	9	8
1788	5,397	11	6
1789	5,150	6	7
1790	5,877	16	10
1791	5,294	18	5
1792	6,674	2	3
1793	5,518	9	9
1794	16,262	16	0
1795	16,154	10	0
1796	11,396	4	0

1797	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	..	..				432	129	1,437	2,773	..	..	14,784 6 0
1798	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	..	..				408	274	1,125	3,532	..	..	15,070 2 0
1799	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	..	..				465	446	1,055	4,249	..	..	16,945 10 0
1800	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	..	..				696	431	1,538	3,417	..	..	18,764 12 0
1801	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	..	..				952	79	2,477	1,278	..	..	19,166 10 0
1802	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	..	..				1,067	66	3,031	1,313	..	..	22,345 16 0
1803	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	..	..				1,165	276	2,624	2,283	..	..	23,608 8 0
1804	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	..	..					No Ac	count.				
1805	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	..	..				997	723	1,870	3,703	..	..	23,410 4 0
1806	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	..	..				1,058	768	1,856	3,650	..	..	23,643 16 0
1807	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	..	..				1,148	812	2,066	3,913	..	..	25,732 8 0
1808	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	..	..				1,275	858	2,159	3,973	..	..	27,041 18 0
1809	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	..	..				1,249	854	2,169	4,103	..	..	27,274 18 0
1810	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	..	..				1,166	748	2,384	4,020	..	..	27,292 0 0
1811	,,	,,	,,	,,	,,	,	,,	,,	,,	,,	,,	,,	,,	,,	..	..	..				1,437	739	2,895	5,049	..	..	32,776 10 0
1812	,,	,,	,,	,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	..	..				1,251	788	2,661	5,633	..	..	31,686 10 0
1813	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	..	..				794	352	2,685	6,003	..	..	29,252 6 0
1814	£10 per Ann.	£5 per Ann.	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	..	54 G. 3, c. 172.			701	262	2,645	5,818	..	..	28,061 2 0
1815	,,	,,	£10.	£6.	£7. 1s. 3d.	£7. 1s.	£8. 5s.	£8. 17s.	£9. 9s.	£10. 1s.	£10. 13s.	£2.	£4.	..	..	55 G. 3, c. 30.	27	2	564	259	2,774	5,695	..	..	28,337 12 0
1816	,,	,,	,,	,,	£5. 5s.	£6. 6s.	,,	,,	,,	,,	,,	,,	,,	..	..	56 G. 3, c. 113.	76	1	284	169	2,695	1,809	..	..	28,050 12 0
1817	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	..	..	112	3	118	84	2,647	298	..	..	19,935 10 0
1818	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	£2.	£4.	..	..	58 G. 3, c. 13.	152	4	72	79	3,490	5,996	..	..	45,676 7 0
1819	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	..	..	147	6	66	51	3,209	5,641	..	..	42,772 5 0
1820	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	..	..	117	7	61	62	3,788	6,956	..	..	51,211 9 0
1821	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	10s.	10s.	1 G. 4, c. 74.	125	8	46	54	3,461	6,542	14	27	47,175 7 0
1822	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	108	8	36	60	3,589	6,703	14	40	48,191 6 0
1823	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	125	11	31	50	3,586	7,043	22	39	49,714 12 0
1824	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	,,	..	167	11	26	55	3,595	7,539	33	40	51,792 10 0
1825	,,	,,	,,	,,	Under £20 per Ann. £4. 14s.		£6. 6s.	£7. 7s.	£8. 8s.	£9. 9s.	£10. 10s.	,,	,,	,,	,,	5 G. 4, c. 54.	329	7	55	19	14,470	263	40	26	49,428 16 0
1826	,,	£10.	£10.		Under £10 per Ann. £2. 2s.	Under £20 per Ann. £4. 4s.	,,	,,	,,	,,	,,	..	..	,,	,,	6 G. 4, c. 81.	263	9	34		15,625		26	26	49,485 19 0 3,779 2 0*
1827	,,	,,	,,		,,	,,	,,	,,	,,	,,	,,	..	..	,,	,,	..	246	11	40		16,287		27	24	51,673 10 0 3,337 18 9
1828	,,	,,	,,		,,	,,	,,	,,	,,	,,	,,	..	..	,,	,,	..	243	8	126		16,749		25	24	53,417 10 0 6,893 2 6
1829	,,	,,	,,		,,	,,	,,	,,	,,	,,	,,	..	..	,,	,,	..	253	8	588		17,371		21	27	59,568 3 0 3,072 7 9
1830	,,	,,	,,		,,	,,	,,	,,	,,	,,	,,	..	..	,,	,,	..	249	9	593		17,202		21	29	58,930 16 0 2,347 14 9
1831	,,	,,	,,		,,	,,	,,	,,	,,	,,	,,	..	..	,,	,,	..	240	8	575		17,236		19	30	58,626 3 0 2,201 15 6
1832	,,	,,	,,		,,	,,	,,	,,	,,	,,	,,	..	..	,,	,,	..	233	8	538		16,530		18	32	56,474 2 0 1,841 5 0
1833	,,	,,	,,		,,	,,	,,	,,	,,	,,	,,	..	..	,,	,,	..	233	8	543		16,730		21	44	56,620 17 0 1,997 4 6
1834	,,	,,	,,		£2. 2s. £3. 3s.	£4. 4s. £6. 6s.	£6. 6s. £9. 9s.	£7. 7s. £11. 0s. 6d.	£8. 8s. £12. 12s.	£9. 9s. £14. 3s. 6d.	£10. 10s. £15. 15s.	..	..	,,	,,	4 & 5 W. 4, c. 75.	231	8	534		16,343		16	39	78,584 4 0 2,136 0 6
1835	,,	,	,,		consuming under 50 gallons, £2. 2s. above £3. 3s.	consuming under 50 gallons, £4. 4s. above £6. 6s.	consuming under 50 gallons, £6. 6s. above £9. 9s.	consuming under 50 gallons, £7. 7s. above £11. 0s. 6d.	consuming under 50 gallons, £8. 8s. above £12. 12s.	consuming under 50 gallons, £9. 9s. above £14. 3s. 6d.	consuming under 50 gallons, £10. 10s. above £15. 15s.	..	..	,,	,,	5 & 6 W. 4, c. 39.	230	7	539		16,429		13	43	76,704 4 6 2,393 0 6

* Amount of Duty on Licences granted for only a portion of the year.

Excise Office, London.

G. A. Cottrell,
First General Accountant.

No. 34. A RETURN of the Rates of Licences to Distillers, Rectifiers, and Dealers in and Retailers of Spirits, in each Year since the Rates, the Total Number of Licences issued in each Year,

IRELAND.

Years.	Description.	
1770 to 1790	Retailers of Spirits	In Dublin — From In other places
1786 — 1798	Whisky Factors	
1791 — 1797	Retailers of Spirits	In the cities of Dublin, Cork, Waterford, and Limerick In the vicinity of Dublin, and within two miles thereof, and in the suburbs or liberties of Cork, Waterford, and Limerick In places not more than five miles from Dublin In all other cities, corporate or market towns In all other places
1797 — 1806	Rectifiers	
1798 — 1803	Retailers of Spirits	In Dublin, Cork, Waterford, and Limerick Within two miles of Dublin Within five miles of Dublin In Belfast, Newry, Galway, Dundalk, Drogheda, Clonmel, Armagh, Londonderry, and Kilkenny In all other cities, market and corporate towns In all other places
1799 — 1805	Whisky Factors	
1804	Retailers of Spirits	In the cities of Dublin, Cork, Waterford, and Limerick Within two miles of the city of Dublin, and within the rest of the counties of Cork, Waterford, and Limerick Within five miles of the city of Dublin, and in the towns of Armagh, Londonderry, Kilkenny, Belfast, Newry, Galway, Dundalk, Drogheda, and Clonmel Within all other cities, corporate or market towns Within all other places
1805 and 1806	Retailers of Spirits	In the cities of Dublin, Cork, Waterford, and Limerick, and in the town of Belfast Within two miles of the city of Dublin; within the rest of the counties of Cork, Waterford, and Limerick, and within one mile of Belfast Within five miles of the city of Dublin; within the cities of Armagh, Londonderry, and Kilkenny, and within the towns of Newry, Galway, Dundalk, Drogheda, and Clonmel In all other places
1805 — 1806	Spirit Factors	
1806 to 1807	Makers of Stills	
1807	Rectifiers	
1807 to 1824	Retailers of Spirits	In the city of Dublin, and within the Circular Road surrounding the same, and within the district of the said metropolis, or within the cities of Cork, Waterford, or Limerick, including all places surrounded by the said cities, and that part of the city of Limerick called St. Francis's Abbey, or within the town of Belfast — From 25th March 1807 / From 11th August 1807
1807	Dealers in Spirits (selling not less than two gallons nor more than fifty)	Ditto
1807 to 1824	Retailers of Spirits	Within the rest of the respective counties of the cities of Cork, Waterford, and Limerick, or within one mile thereof respectively, or in any place beyond the Circular Road surrounding the city of Dublin, and the wall of the Phœnix Park, not more than two miles distant therefrom, or within one mile of the town of Belfast, or of the public lamps therein — From 25th March 1807 / From 11th August 1807
1807	Dealers in Spirits (as above)	Ditto
1807 to 1824	Retailers of Spirits	In any other place within the district of the Excise Office of Dublin, beyond the Circular Road and wall of the Phœnix Park, not distant more than five miles therefrom; and within the cities of Armagh, Londonderry, and Kilkenny, and the towns of Athlone, Ballinasloe, Bandon, Carlow, Cashel, Castlebar, Clonmel, Coleraine, Drogheda, Dundalk, Ennis, Enniskillen, Galway, Kinsale, Lisburne, Longford, Loughrea, Mallow, Newry, New Ross, Sligo, Tipperary, Tralee, Wexford, and Youghall, and within one mile of the Market-house or Market-place therein respectively — From 25th March 1807 / From 11th August 1807
1807	Dealers in Spirits (as above)	Ditto
1807 to 1824	Retailers of Spirits	In all other places
1807	Dealers in Spirits (as above)	
1807 to 1824	Retailers of Spirits to troops at any encampment	
1807	Dealers in Spirits	Not being distillers, selling in quantities not less than fifty gallons of home-made Spirits Not being importers, selling in quantities not less than fifty gallons of foreign Spirits
1807	Makers of Stills	In the city of Dublin, or within the Circular Road surrounding the same, and in any city or town in Ireland sending a Member to Parliament, or within two miles of the Sessions-house or Market-house or Market-place thereof In all other places
1807 to 1824	Retailers of Spirits at fairs	
1808 — 1824	Rectifiers	
	Dealers in Spirits	The rates to dealers generally increased 1s. in the pound on the last-mentioned sums, subject to the same limitations as to locality, &c.
	Makers of Stills	In the city of Dublin, or within the Circular Road surrounding the same, and in any city or town sending a Member to Parliament, or within two miles of the Sessions-house or Market-house or Market-place thereof In all other places
1813 — 1818	Grocers selling Spirits	In places where the licence to retail Spirits, as above stated, is £40 per annum Ditto — ditto — 33 — ditto Ditto — ditto — 22 — ditto
1813 — 1824	Retailers of Spirits (not exceeding two gallons)	Ditto — ditto — 11 — ditto
1818	Grocers selling Spirits in quantities under two quarts, and not to be consumed on the premises, subject to the same rate of licence as retailers of Spirits	
1823 to 1824	Distillers	

Years.	Distillers.	Rectifiers.	Dealers not being Retailers.	Retailers, if rated at a Rent							Grocers selling Spirits in Quantities not exceeding two Quarts, and not to be consumed on the Premises, if rated at a Rent					Makers of Stills.	Chemists and others using Stills.
				Under £10 per ann.	£10 and under £20 per ann.	£20 and under £25 per ann.	£25 and under £30 per ann.	£30 and under £40 per ann.	£40 and under £50 per ann.	£50 and upwards.	Under £25 per ann.	£25 and under £30 per ann.	£30 and under £40 per ann.	£40 and under £50 per ann.	£50 and upwards.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1825	10 0 0	10 0 0	10 0 0	2 2 0	4 4 0	6 6 0	7 7 0	8 8 0	9 9 0	10 10 0	9 9 0	10 10 0	11 11 0	12 12 0	13 13 0	0 10 0	0 10 0
1826	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
1827	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
1828	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
1829	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
1830	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
1831	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
1832	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
1833	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
1834	"	"	"	2 2 0 consuming under 50 galls. 3 3 0 above	4 4 0 consuming under 50 galls. 6 6 0 above	6 6 0 consuming under 50 galls. 9 9 0 above	7 7 0 consuming under 50 galls. 11 0 6 above	8 8 0 consuming under 50 galls. 12 12 0 above	9 9 0 consuming under 50 galls. 14 3 6 above	10 10 0 consuming under 50 galls. 15 15 0 above	"	"	"	"	"	"	"
1835	"	"	"	2 2 0 consuming under 50 galls. 3 3 0 above	4 4 0 consuming under 50 galls. 6 6 0 above	6 6 0 consuming under 50 galls. 9 9 0 above	7 7 0 consuming under 50 galls. 11 0 6 above	8 8 0 consuming under 50 galls. 12 12 0 above	9 9 0 consuming under 50 galls. 14 3 6 above	10 10 0 consuming under 50 galls. 15 15 0 above	"	"	"	"	"	"	"

Excise Office, London.

No. 34.

1770, showing the Acts of Parliament by which such Rates were established, or by which Changes were made in any of and the Total Amount of Revenue received for such Licences. No. 34.

IRELAND.

Rate of Licence.	Acts by which imposed, or by which Changes were made.	Years.	Number of Licences issued.								Amount of Revenue.
			Distillers.	Rectifiers.	Dealers not being Retailers.	Whisky Factors.	Retailers.	Grocers selling Spirits.	Makers of Stills.	Chemists or others using Stills.	
£. s. d.											
0 10 0 to £10.	17 & 18 C. 2, c. 19.										
5 0 0 ..	26 G. 3, c. 10.										
2 0 0 ..											
20 0 0 ..	31 G. 3, c. 13.										
15 0 0 ..											
10 0 0 ..											
6 0 0 ..											
4 0 0 ..											
0 5 0 per gallon on content of still.	37 G. 3, c. 46.										
30 0 0 ..	38 G. 3, c. 73.										
20 0 0 ..											
15 0 0 ..											
15 0 0 ..											
10 0 0 ..											
6 0 0 ..											
20 0 0 ..	39 G. 3, c. 8.										
33 0 0 ..	44 G. 3, c. 68.										
22 0 0 ..											
16 10 0 ..											
11 0 0 ..											
6 12 0 ..											
40 0 0 ..	45 G. 3, c. 20.										
33 0 0 ..											
22 0 0 ..											
11 0 0 ..											
30 0 0 ..											
1 0 0 ..	46 G. 3, c. 64.										
0 10 0 per gallon on content of still.	47 G. 3, c. 18, sess. 1.										
30 0 0 ..	47 G. 3, c. 18, sess. 1.		From 1805 to 1814 all Spirit Licences were issued at the Stamp Office; but no account can be furnished of the number granted or the amount of revenue received during those years, nor for any portion of the period comprised in this account previous to 1818. It should also be stated that the Licence to retail Spirits authorized the sale of Wine, Ale, Beer, Cider, and Mead, until the year 1825.								
40 0 0 ..	47 G. 3, c. 14, sess. 2.										
25 0 0 ..	47 G. 3, c. 18, sess. 1.										
25 0 0 ..	47 G. 3, c. 18, sess. 1.										
33 0 0 ..	47 G. 3, c. 14, sess. 2.										
20 0 0 ..	47 G. 3, c. 18, sess. 1.										
20 0 0 ..	47 G. 3, c. 18, sess. 1.										
22 0 0 ..	47 G. 3, c. 14, sess. 2.										
15 0 0 ..	47 G. 3, c. 18, sess. 1.										
11 0 0 ..	47 G. 3, c. 18, sess. 1.										
10 0 0 ..											
1 0 0 per month.											
20 0 0 ..											
20 0 0 ..											
6 0 0 ..											
3 0 0 ..											
2 0 0 per day.	47 G. 3, c. 14, sess. 2.										
0 10 6 per gallon on content of still.	48 G. 3, c. 41.										
.. ..											
6 6 0 ..											
3 3 0 ..											
30 0 0 ..	53 G. 3, c. 137.										
25 0 0 ..											
17 0 0 ..											
7 0 0 ..											
.. ..	58 G. 3, c. 57.	1818	..	10	72	..	8,709	34	12	..	134,037 14 10
10 0 0 ..	4 G. 4, c. 94.	1819	..	11	78	..	9,838		9	..	140,974 12 2
		1820	..	10	62	..	10,261	Included with Retailers.	7	..	141,842 2 11
		1821	..	11	60	..	10,515		8	..	141,331 12 2
		1822	..	11	70	..	10,855		7	..	146,617 8 3
		1823	22	11	73	..	10,882		12	..	147,136 9 5
		1824	86	8	68	..	11,395		8	..	148,894 4 0
.. ..	6 G. 4, c. 81.	1825	84	12	122	..	13,794	314	6	6	124,368 2 2
.. ..	..	1826	79	10	543	..	11,899	1,310	5	10	59,034 0 0 *18,464 1 7
.. ..	..	1827	82	10	391	..	16,159	720	8	9	64,960 9 0 3,797 0 6
.. ..	..	1828	81	13	383	..	21,731	337	8	12	76,398 8 0 5,047 2 9
.. ..	..	1829	80	14	395	..	20,191	185	6	21	70,856 2 0 4,239 0 0
.. ..	..	1830	79	17	379	..	17,917	134	6	12	59,522 16 0 3,173 6 9
.. ..	..	1831	81	14	358	..	19,141	119	6	13	68,713 8 0 2,644 5 3
.. ..	..	1832	84	18	359	..	17,740	121	6	20	60,381 3 0 2,891 16 9
.. ..	..	1833	82	16	365	..	20,080	141	7	22	67,575 4 0 3,222 12 6
.. ..	4 & 5 W. 4, c. 75.	1834	89	17	372	..	18,628	155	7	29	90,555 14 0 3,358 9 3
.. ..	5 & 6 W. 4, c. 39.	1835	83	20	381	..	18,837	204	6	35	90,567 5 6 3,951 4 7

* Amount of Duty on Licences granted for only a portion of the year.

G. A. Cottrell,
First General Accountant.

Appendix No. 35.

A RETURN of the Rates of Packet-Boat Licences in each Year since 1770, showing the Acts of Parliament by which such Rates were established, or by which Changes were made in any of the Rates, the Total Number of Licences issued in each Year, and the Total Amount of Revenue received for such Licences.

Years.	ENGLAND.				SCOTLAND.				IRELAND.			
	Rate of Duty. To Retailers of Exciseable Articles and Commodities on board of Passage Vessels.	Acts by which imposed, or by which Changes were made.	Number of Licences issued.	Amount of Revenue.	Rate of Duty. To Retailers of Exciseable Articles and Commodities on board of Passage Vessels.	Acts by which imposed, or by which Changes were made.	Number of Licences issued.	Amount of Revenue.	Rate of Duty. To Retailers of Exciseable Articles and Commodities on board of Passage Vessels.	Acts by which imposed, or by which Changes were made.	Number of Licences issued.	Amount of Revenue.
Commenced.	£. s. d.			£.				£.				£.
1828	1 0 0	9 Geo. IV. c. 47.	102	102	Same as in England	Same as in England	34	34	Same as in England	Same as in England	1	1
1829	,,	..	202	202	..	..	68	68	..	..	1	1
1830	,,	..	151	151	..	..	59	59	..	..	2	2
1831	,,	..	141	141	..	..	54	54	..	..	4	4
1832	,,	..	184	184	..	..	71	71	..	..	2	2
1833	,,	..	209	209	..	..	70	70	..	..	.	.
1834	,,	..	200	200	..	..	77	77	..	..	.	.
1835	,,	..	221	221	..	..	90	90	..	..	.	.

Excise Office, London.

G. A. Cottrell,
First General Accountant.

Appendix No. 36.

A RETURN, showing the Gross and Net Receipt of the Duties on Licences, in each of the Years ended 5th January 1828, 1829, 1830, 1831, 1832, 1833; distinguishing the Licences of Brewers, Maltsters, Publicans, and Beer Shops.

LICENCES.	Years ended 5th January.															
	1828		1829		1830		1831		1832		1833					
	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.				
Brewers..... England ...	50,474 0 0	..	53,016 13 9	..	53,585 1 3	..	47,748 8 9	..	79,712 1 3	..	73,059 10 3	..				
Brewers..... Scotland ...	964 0 0	..	929 0 0	..	971 0 0	..	869 16 3	..	1,880 0 10	..	1,474 12 6	..				
Brewers..... Ireland	1,390 2 6	..	1,513 17 6	..	1,417 0 0	..	1,461 17 6	..	1,504 0 0	..	1,575 17 6	..				
United Kingdom...	52,828 2 6		55,450 11 3		55,973 1 3		50,080 2 6		83,096 2 1		76,110 0 3					
Maltsters..... England ...	17,603 11 10	..	22,186 1 3	..	19,036 10 7	..	16,943 1 3	..	20,535 0 7	..	22,175 10 0	..				
Maltsters..... Scotland ...	2,017 4 4	..	2,292 3 3	..	2,199 15 7	..	2,150 18 9	..	2,089 0 0	..	2,022 10 0	..				
Maltsters..... Ireland	1,003 9 4	..	1,126 3 1	..	1,032 16 10	..	999 0 6	..	948 13 9	..	1,042 2 6	..				
United Kingdom...	20,624 5 6		25,604 7 7		22,269 3 0		20,093 0 6		23,572 14 4		25,240 2 6					
Publicans .... England ...	327,434 7 3	..	339,172 11 6	..	349,191 13 6	..	352,118 5 9	..	355,161 9 6	..	357,428 2 9	..				
Publicans .... Scotland ...	77,845 13 9	..	79,077 6 9	..	80,141 15 6	..	78,922 14 6	..	79,095 9 0	..	75,943 7 0	..				
Publicans .... Ireland	83,703 14 5	..	107,908 10 0	..	101,129 8 9	..	83,566 7 0	..	97,913 5 9	..	85,638 15 9	..				
United Kingdom ...	488,983 15 5		526,158 8 3		530,462 17 9		514,607 7 3		532,170 4 3		519,010 5 6					
Beer Shops ... England ...	..	..	..	..	..	..	51,118 4 0	..	65,053 16 0	..	70,381 10 0	..				
Other Licences England ...	176,675 12 9	..	179,005 5 4	..	177,257 3 3	..	161,574 19 2	..	166,044 16 11	..	161,565 5 2	..				
Other Licences Scotland ...	20,990 6 6	..	26,615 15 5	..	29,446 5 9	..	26,050 12 6	..	25,172 6 2	..	22,214 9 6	..				
Other Licences Ireland	37,273 11 9	..	33,422 19 5	..	31,292 16 0	..	26,309 16 3	..	24,971 15 6	..	23,927 19 3	..				
United Kingdom ...	234,939 11 0		239,044 0 2		237,996 5 0		213,935 7 11	..	216,188 18 7		207,707 13 11					
Totals... England ...	572,187 11 10	572,109 12 1	593,380 11 10	593,304 15 1	599,070 8 7	599,016 17 1	629,502 18 11	629,410 3 5	686,507 4 3	686,428 5 6	684,609 17 11	684,541 9 5				
Totals... Scotland ...	101,817 4 7	100,986 19 7	108,914 5 5	108,085 0 8	112,758 16 10	111,869 16 6	107,994 2 0	106,749 16 9	108,236 16 0	107,461 15 3	101,654 19 0	100,705 14 9				
Totals... Ireland	123,370 18 0	122,483 19 4	143,971 10 0	143,770 6 10	134,872 1 7	134,504 4 7	112,337 1 3	112,309 14 9	125,337 15 0	125,285 4 0	112,184 15 0	112,111 3 3				
United Kingdom...	797,375 14 5	795,580 11 0	846,266 7 3	845,160 2 7	846,701 7 0	845,390 18 2	849,834 2 2	848,469 14 11	920,081 15 3	919,175 4 9	898,449 11 11	897,358 7 5				

Excise Office, London,
21st November 1833.

G. A. Cottrell,
First General Accountant.

No. 37. A RETURN of the Amount of Revenue paid by the Spirit Retailers in the 22d London District, by each

Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.	Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.
	£. s. d.		£. s. d.
50	11 0 6	477	15 15 0
60	15 15 0	482	15 15 0
60	15 15 0	495	12 12 0
66	9 9 0	536	15 15 0
68	15 15 0	536	15 15 0
72	14 3 6	554	11 0 6
81	14 3 6	589	15 15 0
84	14 3 6	593	15 15 0
96	14 3 6	621	15 15 0
96	15 15 0	621	15 15 0
96	15 15 0	634	12 12 0
121	14 3 6	666	15 15 0
135	15 15 0	666	12 12 0
141	15 15 0	675	14 3 6
163	15 15 0	683	15 15 0
166	15 15 0	686	14 3 6
167	14 3 6	763	14 3 6
168	15 15 0	776	15 15 0
180	12 12 0	788	9 9 0
187	9 9 0	812	15 15 0
187	15 15 0	825	15 15 0
214	15 15 0	828	15 15 0
214	15 15 0	828	15 15 0
218	11 0 6	833	15 15 0
245	15 15 0	840	15 15 0
249	12 12 0	846	15 15 0
251	14 3 6	945	12 12 0
257	14 3 6	976	12 12 0
257	14 3 6	982	15 15 0
267	15 15 0	1,053	15 15 0
278	15 15 0	1,060	15 15 0
288	15 15 0	1,132	15 15 0
298	15 15 0	1,148	14 3 6
303	9 9 0	1,329	15 15 0
303	15 15 0	1,558	15 15 0
305	14 3 6	1,574	15 15 0
339	11 0 6	1,639	15 15 0
358	15 15 0	1,641	15 15 0
362	15 15 0	1,668	14 3 6
363	14 3 6	1,870	15 15 0
370	9 9 0	1,958	15 15 0
376	15 15 0	2,288	14 3 6
378	15 15 0	2,299	15 15 0
384	14 3 6	2,483	15 15 0
387	12 12 0	2,605	15 15 0
393	12 12 0	3,239	15 15 0
405	14 3 6	3,440	15 15 0
418	15 15 0	3,598	15 15 0
419	15 15 0	4,262	15 15 0
419	15 15 0	5,008	14 3 6
419	15 15 0	7,136	15 15 0
420	15 15 0	94,832	15 15 0
436	14 3 6		

Number of Licences 105
Amount of Revenue . . . . . £1,541 18*s.* 6*d.*

The above District comprises part of Holborn, Chancery Lane, Fleet Street, Bridge Street, Farringdon Street, and the intermediate neighbourhood.

Excise Office, London,
22d April 1836.

No. 37.

specifying in each individual Case the Rate of Licence Duty, and the Amount of Revenue paid Retailer.

No. 37.

Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.							Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.		Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.							Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	
Number of each Class.	Rate of Class.			Total Duty.				Totals.	Number of each Class.	Rate of Class.			Total Duty.				Totals.
	£.	s.	d.	£.	s.	d.				£.	s.	d.	£.	s.	d.		
	9	9	0				66			15	15	0				267	
	9	9	0				187			15	15	0				278	
5	9	9	0	47	5	0	303	1,714		15	15	0				288	
	9	9	0				370			15	15	0				298	
	9	9	0				788			15	15	0				303	
	11	0	6				50			15	15	0				358	
	11	0	6				218			15	15	0				362	
4	11	0	6	44	2	0	339	1,161		15	15	0				376	
	11	0	6				554			15	15	0				378	
	12	12	0				180			15	15	0				418	
	12	12	0				249			15	15	0				419	
	12	12	0				387			15	15	0				419	
	12	12	0				393			15	15	0				419	
9	12	12	0	113	8	0	495	4,925		15	15	0				420	
	12	12	0				634			15	15	0				477	
	12	12	0				666			15	15	0				482	
	12	12	0				945			15	15	0				536	
	12	12	0				976			15	15	0				536	
	14	3	6				72			15	15	0				589	
	14	3	6				81		66	15	15	0	1,039	10	0	593	159,099
	14	3	6				84			15	15	0				621	
	14	3	6				96			15	15	0				621	
	14	3	6				121			15	15	0				666	
	14	3	6				167			15	15	0				683	
	14	3	6				251			15	15	0				776	
	14	3	6				257			15	15	0				812	
	14	3	6				257			15	15	0				825	
	14	3	6				305			15	15	0				828	
21	14	3	6	297	13	6	363	15,515		15	15	0				828	
	14	3	6				384			15	15	0				833	
	14	3	6				405			15	15	0				840	
	14	3	6				436			15	15	0				846	
	14	3	6				675			15	15	0				982	
	14	3	6				686			15	15	0				1,053	
	14	3	6				763			15	15	0				1,060	
	14	3	6				1,148			15	15	0				1,133	
	14	3	6				1,668			15	15	0				1,329	
	14	3	6				2,288			15	15	0				1,558	
	14	3	6				5,008			15	15	0				1,574	
	15	15	0				60			15	15	0				1,639	
	15	15	0				60			15	15	0				1,641	
	15	15	0				68			15	15	0				1,870	
	15	15	0				96			15	15	0				1,958	
	15	15	0				96			15	15	0				2,299	
	15	15	0				135			15	15	0				2,483	
	15	15	0				141			15	15	0				2,605	
	15	15	0				163			15	15	0				3,239	
	15	15	0				166			15	15	0				3,440	
	15	15	0				168			15	15	0				3,598	
	15	15	0				187			15	15	0				4,262	
	15	15	0				214			15	15	0				7,136	
	15	15	0				214			15	15	0				94,832	
	15	15	0				245										

Note.—Those retailers whose sales did not exceed 50 gallons in the year ended 10th October, 1835, are relieved from the 50 per cent. additional licence duty for the ensuing year.

Appendix

A RETURN of the Amount of Revenue paid by the Spirit Retailers in the 36th London District, by each

No. 38.

Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.	Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.
	£. s. d.		£. s. d.
20	12 12 0	444	15 15 0
41	9 9 0	483	15 15 0
43	12 12 0	490	15 15 0
56	15 15 0	496	15 15 0
93	15 15 0	512	15 15 0
121	14 3 6	519	12 12 0
126	14 3 6	521	14 3 6
144	9 9 0	523	15 15 0
145	15 15 0	529	15 15 0
169	9 9 0	534	14 3 6
170	14 3 6	553	14 3 6
174	9 9 0	572	15 15 0
177	14 3 6	572	15 15 0
181	14 3 6	596	15 15 0
184	15 15 0	601	14 3 6
186	14 3 6	744	15 15 0
190	12 12 0	758	15 15 0
201	15 15 0	763	15 15 0
204	15 15 0	765	12 12 0
206	15 15 0	778	15 15 0
224	6 6 0	783	15 15 0
227	15 15 0	805	12 12 0
228	9 9 0	842	15 15 0
234	15 15 0	979	14 3 6
236	14 3 6	980	15 15 0
239	12 12 0	982	15 15 0
240	15 15 0	1,204	15 15 0
252	14 3 6	1,396	15 15 0
260	12 12 0	1,415	12 12 0
263	15 15 0	1,434	15 15 0
263	15 15 0	1,530	15 15 0
267	12 12 0	1,532	15 15 0
269	12 12 0	1,546	12 12 0
283	15 15 0	1,621	15 15 0
289	15 15 0	1,653	15 15 0
291	15 15 0	1,703	15 15 0
298	14 3 6	1,722	15 15 0
298	11 0 6	1,865	15 15 0
302	14 3 6	2,053	15 15 0
302	12 12 0	2,512	15 15 0
317	14 3 6	2,835	15 15 0
336	12 12 0	2,858	15 15 0
362	12 12 0	3,692	15 15 0
367	15 15 0	3,763	15 15 0
379	15 15 0	3,983	15 15 0
384	15 15 0	5,717	14 3 6
388	15 15 0	7,262	15 15 0
396	14 3 6	8,288	15 15 0
420	14 3 6	37,239	15 15 0

Number of Licences 98
Amount of Revenue . . . . . £1,420. 13*s*.

The above district comprises the Minories, the south side of Whitechapel, part of Cannon-street Road, Goodman's Fields, and the adjoining neighbourhood.

Excise Office, London,
23d April 1836.

No. 38.

specifying in each individual Case the Rate of Licence Duty, and the Amount of Revenue paid Retailer.

No. 38.

Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.							Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.		Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.							Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	
Number of each Class.	Rate of Class.			Total Duty.				Totals.	Number of each Class.	Rate of Class.			Total Duty.				Totals.
	£.	s.	d.	£.	s.	d.				£.	s.	d.	£.	s.	d.		
1	6	6	0	6	6	0	224	224		15	15	0				234	
	9	9	0				41			15	15	0				240	
	9	9	0				144			15	15	0				263	
5	9	9	0	47	5	0	169	756		15	15	0				263	
	9	9	0				174			15	15	0				283	
	9	9	0				228			15	15	0				289	
1	11	6	0	11	6	0	298	298		15	15	0				291	
	12	12	0				20			15	15	0				367	
	12	12	0				43			15	15	0				379	
	12	12	0				190			15	15	0				384	
	12	12	0				239			15	15	0				388	
	12	12	0				260			15	15	0				444	
	12	12	0				267			15	15	0				483	
	12	12	0				269			15	15	0				490	
15	12	12	0	189	0	0	302	7,338		15	15	0				496	
	12	12	0				336			15	15	0				512	
	12	12	0				362			15	15	0				523	
	12	12	0				519			15	15	0				529	
	12	12	0				765			15	15	0				572	
	12	12	0				805			15	15	0				572	
	12	12	0				1,415		57	15	15	0	897	15	0	596	106,689
	12	12	0				1,546			15	15	0				744	
	14	3	6				121			15	15	0				758	
	14	3	6				126			15	15	0				763	
	14	3	6				170			15	15	0				778	
	14	3	6				177			15	15	0				783	
	14	3	6				181			15	15	0				842	
	14	3	6				186			15	15	0				980	
	14	3	6				236			15	15	0				982	
	14	3	6				252			15	15	0				1,204	
	14	3	6				298			15	15	0				1,396	
19	14	3	6	269	6	6	302	12,087		15	15	0				1,434	
	14	3	6				317			15	15	0				1,530	
	14	3	6				396			15	15	0				1,532	
	14	3	6				420			15	15	0				1,621	
	14	3	6				521			15	15	0				1,653	
	14	3	6				534			15	15	0				1,703	
	14	3	6				553			15	15	0				1,722	
	14	3	6				601			15	15	0				1,865	
	14	3	6				979			15	15	0				2,053	
	14	3	6				5,717			15	15	0				2,512	
	15	15	0				56			15	15	0				2,835	
	15	15	0				93			15	15	0				2,858	
	15	15	0				145			15	15	0				3,692	
	15	15	0				184			15	15	0				3,983	
	15	15	0				201			15	15	0				3,763	
	15	15	0				204			15	15	0				7,262	
	15	15	0				206			15	15	0				8,288	
	15	15	0				227			15	15	0				37,239	

NOTE.—Those retailers whose sales did not exceed 50 gallons in the year ended 10th October, 1835, were relieved from the 50 per cent. additional licence duty for the ensuing year.

Appendix No. 39.

A RETURN of the Amount of Revenue paid by the Spirit Retailers in the 6th London District, specifying in each individual Case the Rate of Licence Duty, and the Amount of Revenue paid by each Retailer.

Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.	Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.	Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.				Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.		Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.				Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	
				Number of each Class.	Rate of Class.	Total Duty.	Totals.			Number of each Class.	Rate of Class.	Total Duty.	Totals.		
	£. s. d.		£. s. d.		£. s. d.	£. s. d.					£. s. d.	£. s. d.			
120	14 3 6	1,028	15 15 0		12 12 0			163			15 15 0			673	
163	12 12 0	1,045	15 15 0		12 12 0			178			15 15 0			677	
178	12 12 0	1,121	15 15 0		12 12 0			206			15 15 0			709	
206	12 12 0	1,126	12 12 0	6	12 12 0	75 12 0		221	2,200		15 15 0			763	
219	14 3 6	1,214	15 15 0		12 12 0			306			15 15 0			815	
221	12 12 0	1,238	14 3 6		12 12 0			1,126			15 15 0			817	
275	15 15 0	1,261	14 3 6		14 3 6			120			15 15 0			872	
277	15 15 0	1,365	14 3 6		14 3 6			219			15 15 0			872	
286	14 3 6	1,375	15 15 0		14 3 6			286			15 15 0			1,028	
306	12 12 0	1,480	14 3 6		14 3 6			473			15 15 0			1,045	
458	15 15 0	1,503	15 15 0		14 3 6			510			15 15 0			1,121	
473	14 3 6	1,544	15 15 0		14 3 6			613			15 15 0			1,214	
491	15 15 0	1,589	15 15 0		14 3 6			628			15 15 0			1,375	
510	14 3 6	1,885	15 15 0	16	14 3 6	226 16 0		637	21,041	32	15 15 0	504 0 0		1,503	85,914
613	14 3 6	2,169	15 15 0		14 3 6			931			15 15 0			1,544	
628	14 3 6	2,231	14 3 6		14 3 6			1,238			15 15 0			1,589	
668	15 15 0	2,585	15 15 0		14 3 6			1,261			15 15 0			1,885	
637	14 3 6	3,169	15 15 0		14 3 6			1,365			15 15 0			2,169	
673	15 15 0	3,298	14 3 6		14 3 6			1,480			15 15 0			2,585	
677	15 15 0	3,755	15 15 0		14 3 6			2,231			15 15 0			3,169	
709	15 15 0	3,871	15 15 0		14 3 6			3,298			15 15 0			3,755	
763	15 15 0	4,741	15 15 0		14 3 6			5,751			15 15 0			3,871	
815	15 15 0	5,751	14 3 6		15 15 0			275			15 15 0			4,741	
817	15 15 0	6,035	15 15 0		15 15 0			277			15 15 0			6,035	
872	15 15 0	7,229	15 15 0		15 15 0			458			15 15 0			7,229	
872	15 15 0	11,862	15 15 0		15 15 0			491			15 15 0			11,862	
931	14 3 6	19,827	15 15 0		15 15 0			668			15 15 0			19,827	

Number of Licences . . . . . 54 | Amount of Revenue . . . . . £806 8s. 0d.

The above district comprises the Westminster-Bridge Road, Stangate, Marsh Gate, Upper and Lower Marsh, Waterloo Road, Commercial Road West, and that vicinity.

Note.—Those retailers whose sales did not exceed 50 gallons in the year ended 10th October, 1835, were relieved from the 50 per cent. additional licence duty for the ensuing year.

Excise Office, London, 25th April 1836.

APPENDIX No. 40.

A RETURN of the Amount of Revenue paid by the Spirit Retailers in the 18th London District, specifying in each individual Case the Rate of Licence Duty, and the Amount of Revenue paid by each Retailer.

Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer. £. s. d.	Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer. £. s. d.	Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes. Number of each Class.	Rate of Class. £. s. d.	Total Duty. £. s. d.	Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Totals.	Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes. Number of each Class.	Rate of Class. £. s. d.	Total Duty. £. s. d.	Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Totals.
95	14 3 6	727	15 15 0		14 3 6		95			15 15 0		681	
120	15 15 0	753	15 15 0		14 3 6		355			15 15 0		697	
162	15 15 0	783	14 3 6		14 3 6		357			15 15 0		710	
162	15 15 0	815	15 15 0		14 3 6		366			15 15 0		717	
166	15 15 0	825	15 15 0	9	14 3 6	127 11 6	783	9,650		15 15 0		721	
167	15 15 0	837	14 3 6		14 3 6		837			15 15 0		727	
197	15 15 0	846	15 15 0		14 3 6		976			15 15 0		753	
202	15 15 0	857	15 15 0		14 3 6		1,260			15 15 0		815	
245	15 15 0	879	15 15 0		14 3 6		4,621			15 15 0		825	
251	15 15 0	905	15 15 0		15 15 0		120			15 15 0		846	
251	15 15 0	975	15 15 0		15 15 0		162			15 15 0		857	
253	15 15 0	976	14 3 6		15 15 0		162			15 15 0		879	
277	15 15 0	986	15 15 0		15 15 0		166			15 15 0		905	
281	15 15 0	990	15 15 0		15 15 0		167		81	15 15 0	1,276 15 0	975	137,689
281	15 15 0	1,061	15 15 0		15 15 0		197			15 15 0		986	
305	15 15 0	1,121	15 15 0		15 15 0		202			15 15 0		990	
316	15 15 0	1,240	15 15 0		15 15 0		245			15 15 0		1,061	
340	15 15 0	1,260	14 3 6		15 15 0		251			15 15 0		1,121	
353	15 15 0	1,341	15 15 0		15 15 0		251			15 15 0		1,240	
355	14 3 6	1,347	15 15 0		15 15 0		253			15 15 0		1,341	
357	14 3 6	1,382	15 15 0		15 15 0		277			15 15 0		1,347	
366	14 3 6	1,422	15 15 0		15 15 0		281			15 15 0		1,382	
368	15 15 0	1,485	15 15 0		15 15 0		281			15 15 0		1,422	
382	15 15 0	1,486	15 15 0		15 15 0		305			15 15 0		1,485	
387	15 15 0	1,610	15 15 0		15 15 0		316			15 15 0		1,486	
388	15 15 0	1,667	15 15 0		15 15 0		340			15 15 0		1,610	
413	15 15 0	1,675	15 15 0		15 15 0		353			15 15 0		1,667	
435	15 15 0	1,770	15 15 0		15 15 0		368			15 15 0		1,675	
438	15 15 0	1,826	15 15 0		15 15 0		382			15 15 0		1,770	
462	15 15 0	2,147	15 15 0		15 15 0		387			15 15 0		1,826	
462	15 15 0	2,258	15 15 0		15 15 0		388			15 15 0		2,147	
471	15 15 0	2,267	15 15 0		15 15 0		413			15 15 0		2,258	
477	15 15 0	2,353	15 15 0		15 15 0		435			15 15 0		2,267	
478	15 15 0	2,353	15 15 0		15 15 0		438			15 15 0		2,353	
518	15 15 0	2,390	15 15 0		15 15 0		462			15 15 0		2,353	
530	15 15 0	2,731	15 15 0		15 15 0		462			15 15 0		2,390	
531	15 15 0	2,908	15 15 0		15 15 0		471			15 15 0		2,731	
591	15 15 0	3,011	15 15 0		15 15 0		477			15 15 0		2,908	
637	15 15 0	3,931	15 15 0		15 15 0		478			15 15 0		3,011	
677	15 15 0	4,457	15 15 0		15 15 0		518			15 15 0		3,931	
681	15 15 0	4,621	14 3 6		15 15 0		530			15 15 0		4,457	
697	15 15 0	4,845	15 15 0		15 15 0		531			15 15 0		4,845	
710	15 15 0	5,025	15 15 0		15 15 0		591			15 15 0		5,025	
717	15 15 0	14,137	15 15 0		15 15 0		637			15 15 0		14,137	
721	15 15 0	36,385	15 15 0		15 15 0		677			15 15 0		36,385	

The above district comprises Tottenham-Court Road, Goodge Street, Newman Street, and extends in that direction to other parts of the parish of Marylebone.

Number of Licences . . . . . 90.
Amount of Revenue . . . £1,404. 6*s.* 4*d.*

Excise Office, London, 25th April 1836.

No. 41.

A RETURN of the Amount of Revenue paid by the Spirit Retailers in the 39th London District, specifying

Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.	Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.	Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.
	£. s. d.		£. s. d.		£. s. d.
28	15 15 0	302	12 12 0	577	9 9 0
53	12 12 0	304	9 9 0	577	12 12 0
69	12 12 0	305	12 12 0	581	15 15 0
75	15 15 0	310	11 0 6	591	14 3 6
82	14 3 6	312	14 3 6	609	14 3 6
84	9 9 0	312	6 6 0	611	14 3 6
90	12 12 0	321	12 12 0	613	12 12 0
90	12 12 0	325	15 15 0	624	12 12 0
93	12 12 0	336	11 0 6	631	12 12 0
94	15 15 0	337	12 12 0	632	12 12 0
98	12 12 0	337	12 12 0	633	14 3 6
104	12 12 0	341	12 12 0	651	14 3 6
105	9 9 0	345	6 6 0	651	14 3 6
105	12 12 0	346	12 12 0	653	14 3 6
124	11 0 6	346	12 12 0	658	12 12 0
133	14 3 6	350	9 9 0	666	14 3 6
135	9 9 0	354	15 15 0	667	12 12 0
137	12 12 0	359	12 12 0	677	15 15 0
147	12 12 0	360	9 9 0	679	12 12 0
148	12 12 0	360	12 12 0	701	12 12 0
161	14 3 6	363	11 0 6	706	12 12 0
161	12 12 0	363	12 12 0	734	15 15 0
168	14 3 6	367	12 12 0	736	15 15 0
170	12 12 0	373	12 12 0	746	6 6 0
170	14 3 6	374	12 12 0	747	12 12 0
171	12 12 0	380	12 12 0	762	14 3 6
174	12 12 0	381	15 15 0	769	12 12 0
177	12 12 0	384	12 12 0	769	14 3 6
180	12 12 0	385	6 6 0	795	12 12 0
188	12 12 0	389	12 12 0	782	15 15 0
191	11 0 6	396	12 12 0	800	14 3 6
191	11 0 6	407	14 3 6	802	14 3 6
193	12 12 0	409	6 6 0	809	15 15 0
199	12 12 0	412	12 12 0	818	12 12 0
199	12 12 0	416	11 0 6	834	12 12 0
211	11 0 6	418	12 12 0	844	12 12 0
211	12 12 0	419	11 0 6	866	14 3 6
215	9 9 0	424	14 3 6	867	12 12 0
224	12 12 0	431	12 12 0	867	15 15 0
237	9 9 0	436	14 3 6	871	14 3 6
238	12 12 0	437	15 15 0	872	12 12 0
240	12 12 0	440	15 15 0	908	12 12 0
242	12 12 0	440	11 0 6	952	12 12 0
243	15 15 0	441	12 12 0	958	11 0 6
247	11 0 6	449	12 12 0	962	15 15 0
247	12 12 0	455	12 12 0	1,039	14 3 6
248	12 12 0	468	14 3 6	1,041	12 12 0
248	12 12 0	470	12 12 0	1,129	15 15 0
249	15 15 0	481	14 3 6	1,154	14 3 6
250	12 12 0	485	12 12 0	1,205	14 3 6
250	14 3 6	485	12 12 0	1,208	12 12 0
251	15 15 0	493	9 9 0	1,245	12 12 0
251	12 12 0	495	14 3 6	1,259	14 3 6
261	14 3 6	495	14 3 6	1,264	14 3 6
267	12 12 0	497	11 0 6	1,285	12 12 0
268	12 12 0	501	12 12 0	1,299	12 12 0
269	12 12 0	509	14 3 6	1,340	11 0 6
271	15 15 0	513	15 15 0	1,365	12 12 0
275	12 12 0	522	14 3 6	1,488	14 3 6
282	12 12 0	525	11 0 6	1,538	12 12 0
286	14 3 6	528	9 9 0	1,782	12 12 0
290	15 15 0	531	14 3 6	1,862	15 15 0
291	9 9 0	531	14 3 6	1,867	14 3 6
293	11 0 6	540	14 3 6	1,964	15 15 0
294	12 12 0	545	12 12 0	2,505	15 15 0
297	12 12 0	549	14 3 6	2,705	12 12 0
300	12 12 0	550	12 12 0	3,496	15 15 0
300	12 12 0	569	9 9 0	4,521	14 3 6
301	12 12 0	570	15 15 0		

Number of Licences 206
Amount of Revenue . . . . . £2,655. 9s.

The above district comprises Wapping, Shadwell, Ratcliff, Limehouse, Poplar, Blackwall, and the adjacent places.

Excise Office, London,
27th April 1836.

No. 41.

in each individual Case the Rate of Licence Duty, and the Amount of Revenue paid by each Retailer.

No. 41.

Number of each Class.	Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes. Rate of Class. £. s. d.	Total Duty. £. s. d.	Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Totals.
5	6 6 0	31 10 0	312	2,197
	6 6 0		345	
	6 6 0		385	
	6 6 0		409	
	6 6 0		746	
13	9 9 0	122 17 0	84	4,248
	9 9 0		105	
	9 9 0		135	
	9 9 0		215	
	9 9 0		237	
	9 9 0		291	
	9 9 0		304	
	9 9 0		350	
	9 9 0		360	
	9 9 0		493	
	9 9 0		528	
	9 9 0		569	
	9 9 0		577	
16	11 0 6	176 8 0	124	6,861
	11 0 6		191	
	11 0 6		191	
	11 0 6		211	
	11 0 6		247	
	11 0 6		293	
	11 0 6		310	
	11 0 6		336	
	11 0 6		363	
	11 0 6		416	
	11 0 6		419	
	11 0 6		440	
	11 0 6		497	
	11 0 6		525	
	11 0 6		958	
	11 0 6		1,340	
	12 12 0		53	
	12 12 0		69	
	12 12 0		90	
	12 12 0		90	
	12 12 0		93	
	12 12 0		98	
	12 12 0		104	
	12 12 0		105	
	12 12 0		137	
	12 12 0		147	
	12 12 0		148	
	12 12 0		161	
	12 12 0		170	
	12 12 0		171	
	12 12 0		174	
	12 12 0		177	
	12 12 0		180	
	12 12 0		188	
	12 12 0		193	
	12 12 0		199	
	12 12 0		199	
	12 12 0		211	
	12 12 0		224	
	12 12 0		238	
	12 12 0		240	
	12 12 0		242	
	12 12 0		247	
	12 12 0		248	
	12 12 0		248	
	12 12 0		250	
	12 12 0		251	
	12 12 0		267	
	12 12 0		268	
	12 12 0		269	
	12 12 0		275	

Number of each Class.	Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes. Rate of Class. £. s. d.	Total Duty. £. s. d.	Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Totals.
	12 12 0		282	
	12 12 0		294	
	12 12 0		297	
	12 12 0		300	
	12 12 0		300	
	12 12 0		301	
	12 12 0		302	
	12 12 0		305	
	12 12 0		321	
	12 12 0		337	
	12 12 0		337	
	12 12 0		341	
	12 12 0		346	
	12 12 0		346	
	12 12 0		359	
100	12 12 0	1,260 0 0	360	48,582
	12 12 0		363	
	12 12 0		367	
	12 12 0		373	
	12 12 0		374	
	12 12 0		380	
	12 12 0		384	
	12 12 0		389	
	12 12 0		396	
	12 12 0		412	
	12 12 0		418	
	12 12 0		431	
	12 12 0		441	
	12 12 0		449	
	12 12 0		455	
	12 12 0		470	
	12 12 0		485	
	12 12 0		485	
	12 12 0		501	
	12 12 0		545	
	12 12 0		550	
	12 12 0		577	
	12 12 0		613	
	12 12 0		624	
	12 12 0		631	
	12 12 0		632	
	12 12 0		658	
	12 12 0		667	
	12 12 0		679	
	12 12 0		701	
	12 12 0		706	
	12 12 0		747	
	12 12 0		769	
	12 12 0		795	
	12 12 0		818	
	12 12 0		834	
	12 12 0		844	
	12 12 0		867	
	12 12 0		872	
	12 12 0		908	
	12 12 0		952	
	12 12 0		1,041	
	12 12 0		1,208	
	12 12 0		1,245	
	12 12 0		1,285	
	12 12 0		1,299	
	12 12 0		1,365	
	12 12 0		1,538	
	12 12 0		1,782	
	12 12 0		2,705	
	14 3 6		82	
	14 3 6		133	
	14 3 6		161	
	14 3 6		168	

Number of each Class.	Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes. Rate of Class. £. s. d.	Total Duty. £. s. d.	Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Totals.
	14 3 6		170	
	14 3 6		250	
	14 3 6		261	
	14 3 6		286	
	14 3 6		312	
	14 3 6		407	
	14 3 6		424	
	14 3 6		436	
	14 3 6		468	
	14 3 6		481	
	14 3 6		495	
	14 3 6		495	
	14 3 6		509	
	14 3 6		522	
	14 3 6		531	
	14 3 6		531	
	14 3 6		540	
44	14 3 6	623 14 0	549	31,943
	14 3 6		591	
	14 3 6		609	
	14 3 6		611	
	14 3 6		633	
	14 3 6		651	
	14 3 6		651	
	14 3 6		653	
	14 3 6		666	
	14 3 6		762	
	14 3 6		769	
	14 3 6		800	
	14 3 6		802	
	14 3 6		866	
	14 3 6		871	
	14 3 6		1,039	
	14 3 6		1,154	
	14 3 6		1,205	
	14 3 6		1,259	
	14 3 6		1,264	
	14 3 6		1,488	
	14 3 6		1,867	
	14 3 6		4,521	
	15 15 0		28	
	15 15 0		75	
	15 15 0		94	
	15 15 0		243	
	15 15 0		249	
	15 15 0		251	
	15 15 0		271	
	15 15 0		290	
	15 15 0		325	
	15 15 0		354	
	15 15 0		381	
	15 15 0		437	
	15 15 0		440	
28	15 15 0	441 0 0	513	21,625
	15 15 0		570	
	15 15 0		581	
	15 15 0		677	
	15 15 0		734	
	15 15 0		736	
	15 15 0		782	
	15 15 0		809	
	15 15 0		867	
	15 15 0		962	
	15 15 0		1,129	
	15 15 0		1,862	
	15 15 0		1,964	
	15 15 0		2,505	
	15 15 0		3,496	

Note.—Those retailers whose sales did not exceed 50 gallons in the year ended 10th October, 1835, were relieved from the 50 per cent. additional licence duty for the ensuing year.

No. 42.

A RETURN of the Amount of Revenue paid by the Spirit Retailers in Liverpool 4th District, specifying

Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer. £. s. d.	Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer. £. s. d.	Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer. £. s. d.
10	9 9 0	113	6 6 0	350	9 9 0
18	9 9 0	118	6 6 0	367	11 0 6
18	9 9 0	119	14 3 6	372	9 9 0
18	9 9 0	126	14 3 6	375	9 9 0
20	6 6 0	127	6 6 0	391	12 12 0
20	6 6 0	134	12 12 0	391	9 9 0
20	6 6 0	134	6 6 0	404	11 0 6
20	11 0 6	135	12 12 0	407	9 9 0
22	6 6 0	135	9 9 0	431	9 9 0
26	14 3 6	147	12 12 0	437	14 3 6
26	6 6 0	157	6 6 0	437	9 9 0
32	6 6 0	159	9 9 0	451	9 9 0
32	11 0 6	159	6 6 0	465	15 15 0
33	9 9 0	167	11 0 6	468	6 6 0
34	6 6 0	167	9 9 0	474	9 9 0
35	6 6 0	169	11 0 6	484	9 9 0
36	6 6 0	169	6 6 0	485	12 12 0
36	12 12 0	170	6 6 0	489	14 3 6
36	11 0 6	171	6 6 0	501	6 6 0
37	6 6 0	172	6 6 0	502	9 9 0
37	9 9 0	176	9 9 0	505	15 15 0
38	11 0 6	181	6 6 0	524	11 0 6
40	6 6 0	185	6 6 0	545	11 0 6
40	6 6 0	185	12 12 0	586	12 12 0
40	6 6 0	188	14 3 6	597	15 15 0
40	12 12 0	192	9 9 0	609	9 9 0
40	9 9 0	193	11 0 6	647	12 12 0
41	6 6 0	193	12 12 0	653	6 6 0
41	6 6 0	203	6 6 0	662	12 12 0
41	6 6 0	206	9 9 0	663	12 12 0
41	6 6 0	211	15 15 0	698	12 12 0
42	9 9 0	221	15 15 0	717	12 12 0
42	6 6 0	224	6 6 0	719	11 0 6
42	6 6 0	230	6 6 0	719	6 6 0
43	6 6 0	230	11 0 6	722	11 0 6
46	6 6 0	242	12 12 0	730	6 6 0
48	6 6 0	247	6 6 0	738	6 6 0
50	6 6 0	248	12 12 0	745	12 12 0
50	6 6 0	249	11 0 6	758	14 3 6
54	6 6 0	255	6 6 0	789	12 12 0
54	6 6 0	258	9 9 0	790	12 12 0
54	6 6 0	266	9 9 0	824	6 6 0
59	12 12 0	272	6 6 0	856	12 12 0
60	6 6 0	275	6 6 0	863	11 0 6
60	6 6 0	276	12 12 0	871	15 15 0
60	6 6 0	277	14 3 6	896	9 9 0
62	9 9 0	278	11 0 6	923	12 12 0
63	11 0 6	278	9 9 0	924	9 9 0
66	6 6 0	278	15 15 0	924	9 9 0
64	11 0 6	290	11 0 6	924	6 6 0
65	6 6 0	293	3 3 0	930	12 12 0
66	6 6 0	298	6 6 0	944	15 15 0
68	6 6 0	300	15 15 0	955	6 6 0
71	9 9 0	300	6 6 0	978	12 12 0
74	6 6 0	301	6 6 0	1,050	15 15 0
75	6 6 0	302	9 9 0	1,112	15 15 0
76	6 6 0	306	14 3 6	1,156	11 0 6
79	12 12 0	308	9 9 0	1,063	9 9 0
82	9 9 0	308	6 6 0	1,311	14 3 6
84	6 6 0	311	12 12 0	1,415	9 9 0
86	14 3 6	313	12 12 0	1,460	14 3 6
87	6 6 0	313	11 0 6	1,500	9 9 0
94	6 6 0	317	6 6 0	1,775	15 15 0
94	6 6 0	322	12 12 0	1,848	14 3 6
97	6 6 0	324	14 3 6	1,940	15 15 0
98	6 6 0	325	9 9 0	2,045	15 15 0
100	14 3 6	338	15 15 0	2,476	12 12 0
102	6 6 0	341	14 3 6	2,588	15 15 0
106	6 6 0	345	11 0 6	2,611	9 9 0
108	14 3 6	350	9 9 0	2,956	9 9 0
111	6 6 0				

Number of Licences 211
Amount of Revenue . . . . . £2,053. 16*s.*

The above district comprises about a fifth part of the town of Liverpool.

Excise Office, London,
23d April 1836.

No. 42.

in each individual Case the Rate of Licence Duty, and the Amount of Revenue paid by each Retailer.

No. 42.

Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.						Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.		Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.						Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.		Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.						Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	
Number of each Class.	Rate of Class.			Total Duty.			Totals.	Number of each Class.	Rate of Class.			Total Duty.			Totals.	Number of each Class.	Rate of Class.			Total Duty.			Totals.
	£.	s.	d.	£.	s.	d.			£.	s.	d.	£.	s.	d.			£.	s.	d.	£.	s.	d.	
1	3	3	0	3	3	0	293	293		6	6	0				468		11	0	6				524
	6	6	0				20			6	6	0				501		11	0	6				545
	6	6	0				20			6	6	0				653		11	0	6				719
	6	6	0				20			6	6	0				719		11	0	6				722
	6	6	0				22			6	6	0				730		11	0	6				863
	6	6	0				26			6	6	0				738		11	0	6				1,156
	6	6	0				32			6	6	0				824		12	12	0				36
	6	6	0				34			6	6	0				924		12	12	0				40
	6	6	0				35			6	6	0				955		12	12	0				59
	6	6	0				36			9	9	0				10		12	12	0				79
	6	6	0				37			9	9	0				18		12	12	0				134
	6	6	0				40			9	9	0				18		12	12	0				135
	6	6	0				40			9	9	0				18		12	12	0				147
	6	6	0				40			9	9	0				33		12	12	0				185
	6	6	0				41			9	9	0				37		12	12	0				193
	6	6	0				41			9	9	0				40		12	12	0				242
	6	6	0				41			9	9	0				42		12	12	0				248
	6	6	0				41			9	9	0				62		12	12	0				276
	6	6	0				42			9	9	0				71		12	12	0				311
	6	6	0				42			9	9	0				82		12	12	0				313
	6	6	0				43			9	9	0				135		12	12	0				321
	6	6	0				46			9	9	0				159	31	12	12	0	390	12	0	391	16,056
	6	6	0				48			9	9	0				167		12	12	0				485
	6	6	0				50			9	9	0				176		12	12	0				586
	6	6	0				50			9	9	0				192		12	12	0				647
	6	6	0				54			9	9	0				206		12	12	0				662
	6	6	0				54			9	9	0				258		12	12	0				663
	6	6	0				54			9	9	0				266		12	12	0				698
	6	6	0				60			9	9	0				278		12	12	0				717
	6	6	0				60			9	9	0				302		12	12	0				745
	6	6	0				60		44	9	9	0	415	16	0	308		12	12	0				789
	6	6	0				66			9	9	0				325		12	12	0				790
	6	6	0				65			9	9	0				350		12	12	0				856
	6	6	0				66			9	9	0				350		12	12	0				923
	6	6	0				68			9	9	0				372		12	12	0				930
	6	6	0				74			9	9	0				375		12	12	0				978
	6	6	0				75			9	9	0				391		12	12	0				2,476
	6	6	0				76			9	9	0				407		14	3	6				26
	6	6	0				84			9	9	0				431		14	3	6				86
	6	6	0				87			9	9	0				437		14	3	6				100
79	6	6	0	497	14	0	94	14,190		9	9	0				451		14	3	6				108
	6	6	0				94			9	9	0				474		14	3	6				119
	6	6	0				97			9	9	0				484		14	3	6				126
	6	6	0				98			9	9	0				502		14	3	6				188
	6	6	0				102			9	9	0				609		14	3	6				277
	6	6	0				106			9	9	0				896	17	14	3	6	240	19	6	306	8,304
	6	6	0				111			9	9	0				924		14	3	6				324
	6	6	0				113			9	9	0				924		14	3	6				341
	6	6	0				118			9	9	0				1,163		14	3	6				437
	6	6	0				127			9	9	0				1,415		14	3	6				489
	6	6	0				134			9	9	0				1,500		14	3	6				758
	6	6	0				157			9	9	0				2,611		14	3	6				1,311
	6	6	0				159			9	9	0				2,956		14	3	6				1,460
	6	6	0				169			11	0	6				20		14	3	6				1,848
	6	6	0				170			11	0	6				32		15	15	0				211
	6	6	0				171			11	0	6				36		15	15	0				221
	6	6	0				172			11	0	6				38		15	15	0				278
	6	6	0				181			11	0	6				63		15	15	0				300
	6	6	0				185			11	0	6				64		15	15	0				338
	6	6	0				203			11	0	6				167		15	15	0				465
	6	6	0				224			11	0	6				169		15	15	0				505
	6	6	0				230			11	0	6				193	16	15	15	0	252	0	0	597	15,240
	6	6	0				247			11	0	6				230		15	15	0				871
	6	6	0				255			11	0	6				249		15	15	0				944
	6	6	0				272		23	11	0	6	253	11	6	278		15	15	0				1,050
	6	6	0				275			11	0	6				290		15	15	0				1,112
	6	6	0				298			11	0	6				313		15	15	0				1,775
	6	6	0				300			11	0	6				345		15	15	0				1,940
	6	6	0				301			11	0	6				367		15	15	0				2,045
	6	6	0				308			11	0	6				404		15	15	0				2,588
	6	6	0				317																	

Note.—Those retailers whose sales did not exceed 50 gallons in the year ending 10th October, 1835, were relieved from the 50 per cent. additional licence duty for the ensuing year.

A RETURN of the Amount of Revenue paid by the Spirit Retailers in Birmingham 3d District, by each

No. 43.

Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.			Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.		
	£.	s.	d.		£.	s.	d.
10	6	6	0	91	6	6	0
13	6	6	0	91	6	6	0
14	6	6	0	93	6	6	0
20	6	6	0	93	6	6	0
20	5	9	0	95	6	6	0
29	3	3	0	98	6	6	0
30	6	6	0	98	6	6	0
30	6	6	0	100	6	6	0
32	6	6	0	100	9	9	0
37	6	6	0	104	6	6	0
40	6	6	0	107	12	12	0
41	3	3	0	107	9	9	0
46	9	9	0	108	15	15	0
46	6	6	0	108	9	9	0
47	6	6	0	108	9	9	0
48	6	6	0	116	9	9	0
49	11	0	6	117	9	9	0
49	15	15	0	119	9	9	0
49	3	3	0	122	12	12	0
50	6	6	0	122	6	6	0
50	6	6	0	123	6	6	0
52	6	6	0	136	9	9	0
52	6	6	0	143	9	9	0
52	6	6	0	143	6	6	0
54	6	6	0	153	6	6	0
56	6	6	0	155	12	12	0
56	12	12	0	162	12	12	0
57	12	12	0	165	6	6	0
60	6	6	0	169	11	0	6
62	9	9	0	170	15	15	0
62	12	12	0	202	6	6	0
63	9	9	0	218	6	6	0
67	6	6	0	219	12	12	0
69	6	6	0	229	12	12	0
70	6	6	0	257	6	6	0
70	6	6	0	373	9	9	0
70	6	6	0	280	9	9	0
71	6	6	0	331	11	0	6
74	9	9	0	354	9	9	0
74	12	12	0	377	12	12	0
75	6	6	0	396	6	6	0
75	6	6	0	474	6	6	0
75	9	9	0	488	11	0	6
77	11	0	6	495	6	6	0
79	6	6	0	604	9	9	0
82	6	6	0	614	9	9	0
83	6	6	0	720	6	6	0
83	6	6	0	846	11	0	6
83	12	12	0	871	9	9	0
83	11	0	6	1,113	12	12	0
84	6	6	0	1,649	6	6	0
85	6	6	0	1,922	15	15	0
86	12	12	0	2,875	15	15	0
87	12	12	0	6,896	12	12	0
90	6	6	0	9,703	14	3	6
90	11	0	6				

Number of Licences 111
Amount of Revenue . . . . . £945. 14*s.* 6*d.*

The above district comprises a portion of the town of Birmingham, and also the town of Sutton, about seven miles distant.

Excise Office, London,
23d April 1836.

No. 43.

specifying in each individual Case the Rate of Licence Duty, and the Amount of Revenue paid Retailer.

No. 43.

Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.							Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.		Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.							Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	
Number of each Class.	Rate of Class.			Total Duty.				Totals.	Number of each Class.	Rate of Class.			Total Duty.				Totals.
	£.	s.	d.	£.	s.	d.				£.	s.	d.	£.	s.	d.		
	3	3	0				29			6	6	0				396	
3	3	3	0	9	9	0	41	119		6	6	0				474	
	3	3	0				49			6	6	0				495	
1	5	9	0	5	9	0	20	20		6	6	0				720	
	6	6	0				10			6	6	0				1,649	
	6	6	0				13			9	9	0				46	
	6	6	0				14			9	9	0				62	
	6	6	0				20			9	9	0				63	
	6	6	0				30			9	9	0				74	
	6	6	0				30			9	9	0				75	
	6	6	0				32			9	9	0				100	
	6	6	0				37			9	9	0				107	
	6	6	0				40			9	9	0				108	
	6	6	0				46			9	9	0				108	
	6	6	0				47			9	9	0				116	
	6	6	0				48		20	9	9	0	189	0	0	117	4,370
	6	6	0				50			9	9	0				119	
	6	6	0				50			9	9	0				136	
	6	6	0				52			9	9	0				143	
	6	6	0				52			9	9	0				273	
	6	6	0				52			9	9	0				280	
	6	6	0				54			9	9	0				354	
	6	6	0				56			9	9	0				604	
	6	6	0				60			9	9	0				614	
	6	6	0				67			9	9	0				871	
	6	6	0				69			11	0	6				49	
	6	6	0				70			11	0	6				77	
	6	6	0				70			11	0	6				83	
	6	6	0				70			11	0	6				90	
	6	6	0				71		8	11	0	6	88	4	0	169	2,133
	6	6	0				75			11	0	6				331	
	6	6	0				75			11	0	6				488	
57	6	6	0	359	2	0	79	7,926		11	0	6				846	
	6	6	0				82			12	12	0				56	
	6	6	0				83			12	12	0				57	
	6	6	0				83			12	12	0				62	
	6	6	0				84			12	12	0				74	
	6	6	0				85			12	12	0				83	
	6	6	0				90			12	12	0				86	
	6	6	0				91			12	12	0				87	
	6	6	0				91		16	12	12	0	201	12	0	107	9,885
	6	6	0				93			12	12	0				122	
	6	6	0				93			12	12	0				155	
	6	6	0				95			12	12	0				162	
	6	6	0				98			12	12	0				219	
	6	6	0				98			12	12	0				229	
	6	6	0				100			12	12	0				377	
	6	6	0				104			12	12	0				1,113	
	6	6	0				122			12	12	0				6,896	
	6	6	0				123		1	14	3	6	14	3	6	9,703	9,703
	6	6	0				143			15	15	0				49	
	6	6	0				153			15	15	0				108	
	6	6	0				165		5	15	15	0	78	15	0	170	5,124
	6	6	0				202			15	15	0				1,922	
	6	6	0				218			15	15	0				2,875	
	6	6	0				257										

Note.—Those retailers whose sales did not exceed 50 gallons in the year ended 10th October, 1835, were relieved from the 50 per cent. additional licence duty for the ensuing year.

A RETURN of the Amount of Revenue paid by the Spirit Retailers in Leeds 2d District, specifying

No. 44.

Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.	Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.
	£. s. d.		£. s. d.
2	9 9 0	89	6 6 0
11	6 6 0	91	6 6 0
22	6 6 0	91	11 0 6
26	6 6 0	95	15 15 0
26	12 12 0	97	12 12 0
26	11 0 6	101	11 0 6
28	6 6 0	102	6 6 0
28	9 9 0	103	6 6 0
29	6 6 0	104	15 15 0
30	6 6 0	105	6 6 0
32	9 9 0	108	6 6 0
32	14 3 6	113	6 6 0
33	6 6 0	114	6 6 0
34	9 9 0	117	9 9 0
43	11 0 6	119	6 6 0
46	11 0 6	120	6 6 0
47	6 6 0	123	6 6 0
47	12 12 0	131	6 6 0
54	6 6 0	140	6 6 0
54	15 15 0	140	12 12 0
55	6 6 0	142	6 6 0
55	12 12 0	145	6 6 0
56	12 12 0	145	14 3 6
59	6 6 0	148	14 3 6
60	3 3 0	162	6 6 0
62	12 12 0	164	9 9 0
64	12 12 0	169	6 6 0
64	15 15 0	171	6 6 0
66	6 6 0	186	15 15 0
67	6 6 0	196	15 15 0
68	3 3 0	210	14 3 6
75	6 6 0	241	9 9 0
78	6 6 0	279	9 9 0
79	6 6 0	308	15 15 0
80	6 6 0	408	15 15 0
82	6 6 0	423	15 15 0
83	6 6 0	445	14 3 6
83	6 6 0	462	15 15 0
83	9 9 0	625	9 9 0
85	11 0 6	1,066	15 15 0
88	6 6 0	3,888	15 15 0

Number of Licences 82
Amount of Revenue . . . . . £773. 6s. 6d.

The above district comprises about one-fifth part of the town of Leeds, including Hunslett, and also Rothwell.

Excise Office, London,
22d April 1836.

No. 44.

in each individual Case the Rate of Licence Duty, and the Amount of Revenue paid by each Retailer.

No. 44.

Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.							Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	
Number of each Class.	Rate of Class. £.	s.	d.	Total Duty. £.	s.	d.		Totals.
2	3	3	0	6	6	0	60	128
	3	3	0				68	
39	6	6	0	245	14	0	11	3,422
	6	6	0				22	
	6	6	0				26	
	6	6	0				28	
	6	6	0				29	
	6	6	0				30	
	6	6	0				33	
	6	6	0				47	
	6	6	0				54	
	6	6	0				55	
	6	6	0				59	
	6	6	0				66	
	6	6	0				67	
	6	6	0				75	
	6	6	0				78	
	6	6	0				79	
	6	6	0				80	
	6	6	0				82	
	6	6	0				83	
	6	6	0				83	
	6	6	0				88	
	6	6	0				89	
	6	6	0				91	
	6	6	0				102	
	6	6	0				103	
	6	6	0				105	
	6	6	0				108	
	6	6	0				113	
	6	6	0				114	
	6	6	0				119	
	6	6	0				120	
	6	6	0				123	
	6	6	0				131	
	6	6	0				140	
	6	6	0				142	
	6	6	0				145	
	6	6	0				162	
	6	6	0				169	
	6	6	0				171	
10	9	9	0	94	10	0	2	1,605
	9	9	0				28	
	9	9	0				32	
	9	9	0				34	
	9	9	0				83	
	9	9	0				117	
	9	9	0				164	
	9	9	0				241	
	9	9	0				279	
	9	9	0				625	
6	11	0	6	66	3	0	26	392
	11	0	6				43	
	11	0	6				46	
	11	0	6				85	
	11	0	6				91	
	11	0	6				101	
8	12	12	0	100	16	0	26	547
	12	12	0				47	
	12	12	0				55	
	12	12	0				56	
	12	12	0				62	
	12	12	0				64	
	12	12	0				97	
	12	12	0				140	
5	14	3	6	70	17	6	32	980
	14	3	6				145	
	14	3	6				148	
	14	3	6				210	
	14	3	6				445	
12	15	15	0	189	0	0	54	7,254
	15	15	0				64	
	15	15	0				95	
	15	15	0				104	
	15	15	0				186	
	15	15	0				196	
	15	15	0				308	
	15	15	0				408	
	15	15	0				423	
	15	15	0				462	
	15	15	0				1,066	
	15	15	0				3,888	

Note.—Those retailers whose sales did not exceed 50 gallons in the year ended 10th October, 1835, were relieved from the 50 per cent. additional licence duty for the ensuing year.

A RETURN of the Amount of Revenue paid by the Spirit Retailers in Exeter 1st District, by each

No. 45.

Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.	Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.
	£. s. d.		£. s. d.
8	6 6 0	62	6 6 0
10	3 3 0	62	6 6 0
12	6 6 0	62	11 0 6
12	6 6 0	63	6 6 0
16	6 6 0	65	9 9 0
17	6 6 0	66	6 6 0
17	6 6 0	70	6 6 0
19	12 12 0	73	11 0 6
19	15 15 0	74	6 6 0
20	6 6 0	75	12 12 0
21	11 0 6	76	12 12 0
23	6 6 0	77	14 3 6
23	9 9 0	77	14 3 6
24	6 6 0	77	9 9 0
28	3 3 0	81	6 6 0
30	6 6 0	82	14 3 6
31	6 6 0	84	6 6 0
32	6 6 0	85	9 9 0
34	6 6 0	86	6 6 0
35	6 6 0	88	6 6 0
35	6 6 0	89	6 6 0
35	6 6 0	90	6 6 0
35	6 6 0	91	6 6 0
36	6 6 0	91	6 6 0
36	6 6 0	92	12 12 0
36	6 6 0	93	6 6 0
37	6 6 0	95	6 6 0
38	3 3 0	100	12 12 0
38	3 3 0	105	15 15 0
38	6 6 0	128	11 0 6
39	6 6 0	135	6 6 0
39	6 6 0	135	15 15 0
40	6 6 0	164	6 6 0
40	6 6 0	167	14 3 6
40	12 12 0	176	6 6 0
41	12 12 0	183	6 6 0
42	11 0 6	193	11 0 6
42	6 6 0	214	12 12 0
43	9 9 0	234	14 3 6
45	6 6 0	266	6 6 0
46	6 6 0	283	14 3 6
47	6 6 0	294	11 0 6
47	6 6 0	305	9 9 0
47	6 6 0	364	12 12 0
49	12 12 0	390	6 6 0
49	6 6 0	456	15 15 0
51	6 6 0	663	6 6 0
52	6 6 0	916	6 6 0
53	6 6 0	1,008	6 6 0
53	6 6 0	1,009	15 15 0
54	6 6 0	1,016	6 6 0
54	6 6 0	1,348	15 15 0
54	11 0 6	1,498	9 9 0
54	6 6 0	1,627	11 0 6
54	12 12 0	1,638	6 6 0
55	6 6 0	1,664	12 12 0
56	6 6 0	1,668	12 12 0
56	12 12 0	1,891	6 6 0
57	6 6 0	2,153	9 9 0
57	9 9 0	3,008	12 12 0
58	6 6 0	4,210	15 15 0
58	14 3 6	4,221	12 12 0
60	11 0 6	4,360	6 6 0
61	6 6 0	10,350	12 12 0
61	12 12 0	17,149	6 6 0

Number of Licences 130
Amount of Revenue . . . . . £1,116. 13*s.* 6*d.*

The above district comprises the greater part of the city of Exeter.

Excise Office, London,
22d April 1836.

No. 45.

specifying in each individual Case the Rate of Licence Duty, and the Amount of Revenue paid Retailer.

No. 45.

Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.							Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.		Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.							Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	
Number of each Class.	Rate of Class.			Total Duty.				Totals.	Number of each Class.	Rate of Class.			Total Duty.				Totals.
	£.	s.	d.	£.	s.	d.				£.	s.	d.	£.	s.	d.		
	3	3	0				10			6	6	0				135	
	3	3	0				28			6	6	0				164	
4	3	3	0	12	12	0	38	114		6	6	0				176	
	3	3	0				38			6	6	0				183	
	6	6	0				8			6	6	0				266	
	6	6	0				12			6	6	0				390	
	6	6	0				12			6	6	0				663	
	6	6	0				16			6	6	0				916	
	6	6	0				17			6	6	0				1,008	
	6	6	0				17			6	6	0				1,016	
	6	6	0				20			6	6	0				1,638	
	6	6	0				23			6	6	0				1,891	
	6	6	0				24			6	6	0				4,360	
	6	6	0				30			6	6	0				17,149	
	6	6	0				31			9	9	0				23	
	6	6	0				32			9	9	0				43	
	6	6	0				34			9	9	0				57	
	6	6	0				35			9	9	0				65	
	6	6	0				35		9	9	9	0	85	1	0	77	4,306
	6	6	0				35			9	9	0				85	
	6	6	0				35			9	9	0				305	
	6	6	0				36			9	9	0				1,498	
	6	6	0				36			9	9	0				2,153	
	6	6	0				36			11	0	6				21	
	6	6	0				37			11	0	6				42	
	6	6	0				38			11	0	6				54	
	6	6	0				39			11	0	6				60	
	6	6	0				39		10	11	0	6	110	5	0	62	2,554
	6	6	0				40			11	0	6				73	
	6	6	0				40			11	0	6				128	
	6	6	0				42			11	0	6				193	
	6	6	0				45			11	0	6				294	
	6	6	0				46			11	0	6				1,627	
	6	6	0				47			12	12	0				19	
	6	6	0				47			12	12	0				40	
	6	6	0				47			12	12	0				41	
	6	6	0				49			12	12	0				49	
	6	6	0				51			12	12	0				54	
	6	6	0				52			12	12	0				56	
	6	6	0				53			12	12	0				61	
	6	6	0				53			12	12	0				75	
75	6	6	0	472	10	0	54	32,978	18	12	12	0	226	16	0	76	22,152
	6	6	0				54			12	12	0				92	
	6	6	0				54			12	12	0				100	
	6	6	0				55			12	12	0				214	
	6	6	0				56			12	12	0				364	
	6	6	0				57			12	12	0				1,664	
	6	6	0				58			12	12	0				1,668	
	6	6	0				61			12	12	0				3,008	
	6	6	0				62			12	12	0				4,221	
	6	6	0				62			12	12	0				10,350	
	6	6	0				63			14	3	6				58	
	6	6	0				66			14	3	6				77	
	6	6	0				70			14	3	6				77	
	6	6	0				74		7	14	3	6	99	4	6	82	978
	6	6	0				81			14	3	6				167	
	6	6	0				84			14	3	6				234	
	6	6	0				86			14	3	6				283	
	6	6	0				88			15	15	0				19	
	6	6	0				89			15	15	0				105	
	6	6	0				90			15	15	0				135	
	6	6	0				91		7	15	15	0	110	5	0	456	7,282
	6	6	0				91			15	15	0				1,009	
	6	6	0				93			15	15	0				1,348	
	6	6	0				95			15	15	0				4,210	

Note.—Those retailers whose sales did not exceed 50 gallons in the year ended 10th October, 1835, were relieved from the 50 per cent. additional licence duty for the ensuing year.

Appendix No. 46.

A RETURN of the Amount of Revenue paid by the Spirit Retailers in Stratford-on-Avon District, specifying in each individual Case the Rate of Licence Duty, and the Amount of Revenue paid by each Retailer.

No. 46.

Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.	Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.	Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.			Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.			Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.
				Number of each Class.	Rate of Class.	Total Duty.	Totals.	Number of each Class.	Rate of Class.	Total Duty.	Totals.
	£. s. d.		£. s. d.		£. s. d.	£. s. d.			£. s. d.	£. s. d.	
6	3 3 0	58	11 0 6		3 3 0		6		6 6 0		46
11	3 3 0	59	6 6 0		3 3 0		11		6 6 0		47
12	3 3 0	61	3 3 0		3 3 0		12		6 6 0		52
13	3 3 0	62	3 3 0		3 3 0		13		6 6 0		53
13	6 6 0	62	6 6 0		3 3 0		16		6 6 0		53
14	9 9 0	64	6 6 0		3 3 0		16		6 6 0		56
16	3 3 0	68	6 6 0		3 3 0		18		6 6 0		59
16	6 6 0	68	9 9 0		3 3 0		22		6 6 0		62
16	3 3 0	68	3 3 0		3 3 0		24		6 6 0		64
17	6 6 0	69	3 3 0		3 3 0		24		6 6 0		68
18	6 6 0	70	3 3 0		3 3 0		24		6 6 0		73
18	3 3 0	73	6 6 0		3 3 0		27		6 6 0		80
22	9 9 0	76	15 15 0		3 3 0		28		6 6 0		85
22	3 3 0	77	9 9 0		3 3 0		29		6 6 0		85
24	3 3 0	80	6 6 0		3 3 0		31	45	6 6 0	283 10 0	91 5,791
24	3 3 0	85	6 6 0		3 3 0		31		6 6 0		101
24	3 3 0	85	6 6 0		3 3 0		32		6 6 0		101
26	6 6 0	86	3 3 0		3 3 0		32		6 6 0		105
27	3 3 0	91	3 3 0		3 3 0		34		6 6 0		107
28	3 3 0	91	6 6 0		3 3 0		39		6 6 0		114
29	6 6 0	98	3 3 0		3 3 0		40		6 6 0		114
29	3 3 0	101	6 6 0	43	3 3 0	135 9 0	42 1,869		6 6 0		119
31	3 3 0	101	6 6 0		3 3 0		43		6 6 0		122
31	3 3 0	102	11 0 6		3 3 0		43		6 6 0		129
32	3 3 0	102	12 12 0		3 3 0		44		6 6 0		130
32	3 3 0	105	6 6 0		3 3 0		46		6 6 0		139
33	6 6 0	107	6 6 0		3 3 0		47		6 6 0		140
33	6 6 0	114	6 6 0		3 3 0		47		6 6 0		158
33	6 6 0	114	6 6 0		3 3 0		47		6 6 0		167
34	3 3 0	119	6 6 0		3 3 0		48		6 6 0		200
35	15 15 0	122	9 9 0		3 3 0		51		6 6 0		242
36	6 6 0	122	6 6 0		3 3 0		55		6 6 0		694
39	3 3 0	129	6 6 0		3 3 0		56		6 6 0		1,594
40	3 3 0	130	6 6 0		3 3 0		56		9 9 0		14
42	3 3 0	131	3 3 0		3 3 0		61		9 9 0		22
43	3 3 0	139	6 6 0		3 3 0		62		9 9 0		68
43	3 3 0	140	6 6 0		3 3 0		68		9 9 0		77
43	6 6 0	145	9 9 0		3 3 0		69	9	9 9 0	85 1 0	122 1,671
44	6 6 0	148	12 12 0		3 3 0		70		9 9 0		145
44	3 3 0	157	15 15 0		3 3 0		86		9 9 0		202
46	3 3 0	158	6 6 0		3 3 0		91		9 9 0		341
46	6 6 0	167	6 6 0		3 3 0		98		9 9 0		680
47	6 6 0	200	6 6 0		3 3 0		131		11 0 6		58
47	3 3 0	202	9 9 0		6 6 0		13		11 0 6		102
47	3 3 0	204	12 12 0		6 6 0		16	4	11 0 6	44 2 0	336 833
47	3 3 0	242	6 6 0		6 6 0		17		11 0 6		337
48	3 3 0	248	12 12 0		6 6 0		18		12 12 0		102
51	3 3 0	336	11 0 6		6 6 0		26		12 12 0		148
52	6 6 0	337	11 0 6		6 6 0		29		12 12 0		204
53	6 6 0	341	9 9 0		6 6 0		33	6	12 12 0	75 12 0	248 2,121
53	6 6 0	633	12 12 0		6 6 0		33		12 12 0		633
55	3 3 0	680	9 9 0		6 6 0		33		12 12 0		786
56	3 3 0	694	6 6 0		6 6 0		36		15 15 0		35
56	3 3 0	786	12 12 0		6 6 0		43	3	15 15 0	47 5 0	76 268
56	6 6 0	1,594	6 6 0		6 6 0		44		15 15 0		157

Number of Licences . . . . 110. | Amount of Revenue . . . . £670. 19*s.*

The above district comprises the towns of Alceston, Henley, Stratford-on-Avon, and the surrounding country.

Note.—Those retailers whose sales did not exceed 50 gallons in the year ended 10th October, 1835, were relieved from the 50 per cent. additional licence duty for the ensuing year.

Excise Office, London, 23d April 1836.

Appendix No. 47.

No. 47.

A RETURN of the Amount of Revenue paid by the Spirit Retailers in Edinburgh 1st District, specifying in each individual Case the Rate of Licence Duty, and the Amount of Revenue paid by each Retailer.

Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.	Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.	Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.	Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.
	£. s. d.		£. s. d.		£. s. d.		£. s. d.
8	3 3 0	140	6 6 0	248	6 6 0	427	3 3 0
10	3 3 0	144	3 3 0	249	3 3 0	437	3 3 0
10	3 3 0	144	3 3 0	251	6 6 0	437	3 3 0
11	3 3 0	149	3 3 0	253	14 3 6	440	6 6 0
12	3 3 0	151	6 6 0	255	3 3 0	443	3 3 0
16	3 3 0	152	3 3 0	256	6 6 0	448	6 6 0
17	3 3 0	156	3 3 0	259	6 6 0	460	6 6 0
17	3 3 0	156	6 6 0	261	6 6 0	471	3 3 0
17	6 6 0	157	3 3 0	261	12 12 0	472	6 6 0
20	6 6 0	160	6 6 0	262	6 6 0	474	6 6 0
22	6 6 0	161	6 6 0	264	6 6 0	479	6 6 0
25	3 3 0	161	6 6 0	267	6 6 0	480	6 6 0
28	3 3 0	161	3 3 0	271	6 6 0	495	6 6 0
28	3 3 0	162	3 3 0	271	3 3 0	496	9 9 0
30	3 3 0	164	3 3 0	272	6 6 0	500	6 6 0
31	3 3 0	166	6 6 0	279	3 3 0	500	6 6 0
32	3 3 0	168	3 3 0	282	6 6 0	501	6 6 0
34	3 3 0	168	6 6 0	285	12 12 0	505	6 6 0
34	6 6 0	169	6 6 0	286	11 0 6	516	11 0 6
34	6 6 0	170	6 6 0	292	6 6 0	531	6 6 0
36	3 3 0	172	6 6 0	295	6 6 0	531	3 3 0
38	3 3 0	174	6 6 0	298	6 6 0	542	6 6 0
40	6 6 0	177	3 3 0	299	3 3 0	547	6 6 0
51	3 3 0	179	3 3 0	300	6 6 0	554	14 3 6
53	3 3 0	183	3 3 0	301	3 3 0	555	11 0 6
56	6 6 0	186	6 6 0	301	6 6 0	564	6 6 0
57	3 3 0	186	6 6 0	302	6 6 0	568	6 6 0
61	6 6 0	191	12 12 0	304	3 3 0	571	3 3 0
64	3 3 0	191	3 3 0	304	3 3 0	579	6 6 0
65	3 3 0	192	6 6 0	309	6 6 0	643	3 3 0
65	3 3 0	194	3 3 0	309	3 3 0	652	6 6 0
66	6 6 0	195	3 3 0	311	6 6 0	664	6 6 0
66	3 3 0	196	6 6 0	311	3 3 0	678	6 6 0
66	3 3 0	200	3 3 0	312	12 12 0	683	6 6 0
68	3 3 0	201	6 6 0	318	3 3 0	700	9 9 0
68	3 3 0	201	3 3 0	320	3 3 0	723	6 6 0
69	3 3 0	201	3 3 0	322	3 3 0	729	6 6 0
76	3 3 0	202	3 3 0	324	3 3 0	742	6 6 0
80	3 3 0	204	3 3 0	331	6 6 0	747	6 6 0
80	3 3 0	205	3 3 0	333	3 3 0	776	6 6 0
80	3 3 0	205	3 3 0	336	6 6 0	848	6 6 0
83	3 3 0	206	3 3 0	336	3 3 0	886	6 6 0
92	3 3 0	206	6 6 0	340	3 3 0	890	6 6 0
92	3 3 0	207	6 6 0	340	6 6 0	900	6 6 0
95	3 3 0	210	3 3 0	340	6 6 0	911	6 6 0
100	3 3 0	212	3 3 0	341	3 3 0	919	6 6 0
101	6 6 0	213	3 3 0	341	6 6 0	962	6 6 0
102	6 6 0	213	3 3 0	341	6 6 0	1,019	6 6 0
103	3 3 0	215	6 6 0	344	6 6 0	1,139	6 6 0
105	6 6 0	216	6 6 0	348	6 6 0	1,310	3 3 0
105	3 3 0	217	3 3 0	351	6 6 0	1,417	6 6 0
107	3 3 0	218	12 12 0	356	6 6 0	1,495	6 6 0
107	3 3 0	218	6 6 0	360	6 6 0	1,506	15 15 0
108	3 3 0	219	6 6 0	361	6 6 0	1,519	3 3 0
108	3 3 0	219	6 6 0	365	6 6 0	1,573	3 3 0
108	3 3 0	221	3 3 0	366	6 6 0	1,800	3 3 0
108	6 6 0	222	6 6 0	368	12 12 0	1,920	12 12 0
109	3 3 0	223	6 6 0	371	6 6 0	2,234	6 6 0
110	6 6 0	223	6 6 0	372	3 3 0	2,310	3 3 0
112	6 6 0	223	6 6 0	373	3 3 0	2,386	6 6 0
112	3 3 0	224	3 3 0	375	6 6 0	2,443	15 15 0
116	3 3 0	224	3 3 0	382	6 6 0	2,576	12 12 0
116	6 6 0	228	3 3 0	389	6 6 0	3,183	6 6 0
117	3 3 0	231	6 6 0	397	6 6 0	3,356	12 12 0
119	3 3 0	232	6 6 0	401	14 3 6	3,731	6 6 0
121	6 6 0	234	3 3 0	406	3 3 0	3,747	6 6 0
121	3 3 0	236	6 6 0	406	3 3 0	4,468	6 6 0
126	3 3 0	237	6 6 0	408	6 6 0	8,554	12 12 0
127	3 3 0	239	6 6 0	409	6 6 0	8,857	11 0 6
127	3 3 0	244	6 6 0	416	3 3 0	10,822	6 6 0
130	3 3 0	244	3 3 0	417	3 3 0	14,056	9 9 0
130	6 6 0	246	3 3 0	426	6 6 0	20,755	15 15 0

For the arrangement in Classes see the other side.

A Return of the Amount of Revenue paid by the

No. 47.

Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.							Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.		Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.							Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	
Number of each Class.	Rate of Class.			Total Duty.				Totals.	Number of each Class.	Rate of Class.			Total Duty.				Totals.
	£.	s.	d.	£.	s.	d.				£.	s.	d.	£.	s.	d.		
	3	3	0				8			3	3	0				201	
	3	3	0				10			3	3	0				202	
	3	3	0				10			3	3	0				204	
	3	3	0				11			3	3	0				205	
	3	3	0				12			3	3	0				205	
	3	3	0				16			3	3	0				206	
	3	3	0				17			3	3	0				210	
	3	3	0				17			3	3	0				212	
	3	3	0				25			3	3	0				213	
	3	3	0				28			3	3	0				213	
	3	3	0				28			3	3	0				217	
	3	3	0				30			3	3	0				221	
	3	3	0				31			3	3	0				224	
	3	3	0				32			3	3	0				224	
	3	3	0				34			3	3	0				228	
	3	3	0				36			3	3	0				234	
	3	3	0				38			3	3	0				244	
	3	3	0				51			3	3	0				246	
	3	3	0				53			3	3	0				249	
	3	3	0				57			3	3	0				255	
	3	3	0				64			3	3	0				271	
	3	3	0				65			3	3	0				279	
	3	3	0				65			3	3	0				299	
	3	3	0				66			3	3	0				301	
	3	3	0				66			3	3	0				304	
	3	3	0				68			3	3	0				304	
	3	3	0				68			3	3	0				309	
	3	3	0				69			3	3	0				311	
	3	3	0				76			3	3	0				318	
	3	3	0				80			3	3	0				320	
	3	3	0				80			3	3	0				322	
	3	3	0				80			3	3	0				324	
	3	3	0				83			3	3	0				333	
	3	3	0				92			3	3	0				336	
	3	3	0				92			3	3	0				340	
	3	3	0				95			3	3	0				341	
	3	3	0				100			3	3	0				372	
	3	3	0				103			3	3	0				373	
	3	3	0				105			3	3	0				406	
	3	3	0				107			3	3	0				406	
	3	3	0				107			3	3	0				416	
	3	3	0				108			3	3	0				417	
	3	3	0				108			3	3	0				427	
	3	3	0				108			3	3	0				437	
	3	3	0				109			3	3	0				437	
	3	3	0				112			3	3	0				443	
	3	3	0				116			3	3	0				471	
	3	3	0				117			3	3	0				531	
	3	3	0				119			3	3	0				571	
	3	3	0				121			3	3	0				643	
	3	3	0				126			3	3	0				1,310	
	3	3	0				127			3	3	0				1,519	
	3	3	0				127			3	3	0				1,573	
	3	3	0				130			3	3	0				1,800	
	3	3	0				144			3	3	0				2,310	
	3	3	0				144			6	6	0				17	
	3	3	0				149			6	6	0				20	
	3	3	0				152			6	6	0				22	
	3	3	0				156			6	6	0				34	
	3	3	0				157			6	6	0				34	
	3	3	0				161			6	6	0				40	
	3	3	0				162			6	6	0				56	
	3	3	0				164			6	6	0				61	
127	3	3	0	400	1	0	168	31,167		6	6	0				66	
	3	3	0				177			6	6	0				101	
	3	3	0				179			6	6	0				102	
	3	3	0				183			6	6	0				105	
	3	3	0				191			6	6	0				108	
	3	3	0				194			6	6	0				110	
	3	3	0				195			6	6	0				112	
	3	3	0				200			6	6	0				116	
	3	3	0				201			6	6	0				121	

Number of Licences 288
Amount of Revenue . . . . . £1,557 13*s.* 6*d.*

The above district comprises about a third part of the town of Edinburgh in a northern direction, and includes the Canongate.

Excise Office, London,
26th April, 1836.

Spirit Retailers in Edinburgh, 1st District—(*continued.*)

No. 47.

Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.						Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.		Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.						Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	
Number of each Class.	Rate of Class.			Total Duty.			Totals.	Number of each Class.	Rate of Class.			Total Duty.			Totals.
	£.	s.	d.	£.	s.	d.			£.	s.	d.	£.	s.	d.	
	6	6	0				130		6	6	0				397
	6	6	0				140		6	6	0				408
	6	6	0				151		6	6	0				409
	6	6	0				156		6	6	0				426
	6	6	0				160		6	6	0				440
	6	6	0				161		6	6	0				448
	6	6	0				161		6	6	0				460
	6	6	0				166		6	6	0				472
	6	6	0				168		6	6	0				474
	6	6	0				169		6	6	0				479
	6	6	0				170		6	6	0				480
	6	6	0				172		6	6	0				495
	6	6	0				174		6	6	0				500
	6	6	0				186		6	6	0				500
	6	6	0				186		6	6	0				501
	6	6	0				192		6	6	0				505
	6	6	0				196		6	6	0				531
	6	6	0				201		6	6	0				542
	6	6	0				206		6	6	0				547
	6	6	0				207		6	6	0				564
	6	6	0				215		6	6	0				568
	6	6	0				216		6	6	0				579
	6	6	0				218		6	6	0				652
	6	6	0				219		6	6	0				664
	6	6	0				219		6	6	0				678
	6	6	6				222		6	6	0				683
	6	6	0				223		6	6	0				723
	6	6	0				223		6	6	0				729
	6	6	0				223		6	6	0				742
	6	6	0				231		6	6	0				747
	6	6	0				232		6	6	0				776
	6	6	0				236		6	6	0				848
	6	6	0				237		6	6	0				886
	6	6	0				239		6	6	0				890
	6	6	0				244		6	6	0				900
	6	6	0				248		6	6	0				911
	6	6	0				251		6	6	0				919
	6	6	0				256		6	6	0				962
	6	6	0				259		6	6	0				1,019
	6	6	0				261		6	6	0				1,139
	6	6	0				262		6	6	0				1,417
	6	6	0				264		6	6	0				1,495
	6	6	0				267		6	6	0				2,234
	6	6	0				271		6	6	0				2,386
	6	6	0				272		6	6	0				3,183
	6	6	0				282		6	6	0				3,731
	6	6	0				292		6	6	0				3,747
	6	6	0				295		6	6	0				4,468
	6	6	0				298		6	6	0				10,822
	6	6	0				300		9	9	0				496
	6	6	0				301	3	9	9	0	28	7	0	700 — 15,252
	6	6	0				302		9	9	0				14,056
138	6	6	0	869	8	0	309 — 78,848		11	0	6				286
	6	6	0				311		11	0	6				516
	6	6	0				331	4	11	0	6	44	2	0	555 — 10,214
	6	6	0				336		11	0	6				8,857
	6	6	0				340		12	12	0				191
	6	6	0				340		12	12	0				218
	6	6	0				341		12	12	0				261
	6	6	0				341		12	12	0				285
	6	6	0				344		12	12	0				312
	6	6	0				348	10	12	12	0	126	0	0	368 — 18,041
	6	6	0				351		12	12	0				1,920
	6	6	0				356		12	12	0				2,576
	6	6	0				360		12	12	0				3,356
	6	6	0				361		12	12	0				8,554
	6	6	0				365		14	3	6				253
	6	6	0				366	3	14	3	6	42	10	6	401 — 1,208
	6	6	0				371		14	3	6				554
	6	6	0				375		15	15	0				1,506
	6	6	0				382	3	15	15	0	47	5	0	2,443 — 24,704
	6	6	0				389		15	15	0				20,755

Note.—Those retailers whose sales did not exceed 50 gallons in the year ended 10th October, 1835, were relieved from the 50 per cent. additional licence duty for the ensuing year.

A RETURN of the Amount of Revenue paid by the Spirit Retailers in Glasgow 4th District, specifying

No. 48.

Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer. £. s. d.	Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer. £. s. d.	Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer. £. s. d.
2	3 3 0	61	15 15 0	128	3 3 0
4	3 3 0	62	6 6 0	130	15 15 0
4	6 6 0	62	6 6 0	131	15 15 0
9	6 6 0	63	3 3 0	131	6 6 0
9	3 3 0	63	3 3 0	131	3 3 0
14	3 3 0	65	6 6 0	132	6 6 0
15	6 6 0	66	3 3 0	133	6 6 0
15	11 0 6	68	3 3 0	134	9 9 0
15	3 3 0	70	3 3 0	134	15 15 0
15	3 3 0	70	3 3 0	135	6 6 0
16	6 6 0	71	3 3 0	135	6 6 0
16	3 3 0	71	6 6 0	136	6 6 0
21	3 3 0	73	6 6 0	138	6 6 0
21	6 6 0	74	9 9 0	138	3 3 0
22	3 3 0	76	6 6 0	138	3 3 0
23	6 6 0	78	3 3 0	139	6 6 0
23	6 6 0	78	3 3 0	139	3 3 0
26	3 3 0	81	3 3 0	140	6 6 0
27	3 3 0	82	6 6 0	140	3 3 0
28	6 6 0	83	11 0 6	142	6 6 0
28	3 3 0	85	6 6 0	142	3 3 0
29	6 6 0	86	3 3 0	144	6 6 0
30	6 6 0	88	3 3 0	145	6 6 0
30	6 6 0	89	15 15 0	145	6 6 0
30	6 6 0	89	6 6 0	145	6 6 0
30	3 3 0	89	3 3 0	146	6 6 0
30	3 3 0	91	6 6 0	147	3 3 0
32	3 3 0	92	6 6 0	149	3 3 0
33	3 3 0	92	3 3 0	151	6 6 0
34	3 3 0	93	6 6 0	151	6 6 0
37	6 6 0	94	6 6 0	152	12 12 0
38	3 3 0	96	6 6 0	152	6 6 0
38	3 3 0	96	6 6 0	152	6 6 0
39	3 3 0	96	3 3 0	156	3 3 0
39	3 3 0	97	3 3 0	158	3 3 0
40	15 15 0	97	6 6 0	159	6 6 0
41	6 6 0	99	9 9 0	159	6 6 0
41	9 9 0	99	6 6 0	160	12 12 0
44	6 6 0	99	6 6 0	160	6 6 0
45	3 3 0	99	6 6 0	160	6 6 0
45	6 6 0	99	6 6 0	160	6 6 0
46	6 6 0	99	6 6 0	160	3 3 0
46	3 3 0	100	6 6 0	160	3 3 0
47	3 3 0	100	6 6 0	161	15 15 0
48	6 6 0	101	6 6 0	161	9 9 0
48	6 6 0	101	6 6 0	161	6 6 0
48	6 6 0	101	6 6 0	162	3 3 0
48	3 3 0	101	6 6 0	163	3 3 0
49	3 3 0	101	6 6 0	163	6 6 0
49	6 6 0	102	6 6 0	163	6 6 0
49	6 6 0	103	6 6 0	165	6 6 0
49	15 15 0	103	3 3 0	168	6 6 0
50	3 3 0	103	3 3 0	169	6 6 0
50	3 3 0	104	6 6 0	170	6 6 0
51	3 3 0	105	9 9 0	170	3 3 0
51	6 6 0	105	6 6 0	174	3 3 0
52	3 3 0	106	6 6 0	175	12 12 0
52	3 3 0	106	3 3 0	175	6 6 0
52	3 3 0	106	3 3 0	175	6 6 0
52	6 6 0	107	3 3 0	175	3 3 0
52	6 6 0	107	6 6 0	176	6 6 0
53	6 6 0	108	9 9 0	176	3 3 0
53	6 6 0	108	6 6 0	178	6 6 0
53	3 3 0	108	3 3 0	178	6 6 0
54	15 15 0	108	3 3 0	181	3 3 0
54	6 6 0	109	6 6 0	182	6 6 0
54	3 3 0	109	12 12 0	182	6 6 0
55	6 6 0	109	3 3 0	186	9 9 0
56	6 6 0	110	15 15 0	186	3 3 0
56	6 6 0	111	3 3 0	187	15 15 0
56	3 3 0	112	6 6 0	189	3 3 0
57	6 6 0	113	3 3 0	191	15 15 0
57	6 6 0	115	11 0 6	191	6 6 0
57	6 6 0	116	3 3 0	192	6 6 0
57	11 0 6	117	9 9 0	193	6 6 0
57	3 3 0	118	6 6 0	193	6 6 0
59	11 0 6	119	3 3 0	194	9 9 0
59	9 9 0	119	3 3 0	195	6 6 0
61	3 3 0	120	6 6 0	195	3 3 0
61	3 3 0	121	9 9 0	195	3 3 0
61	6 6 0	122	6 6 0	196	6 6 0
61	6 6 0	127	15 15 0	198	6 6 0
61	6 6 0	128	6 6 0	200	6 6 0

No. 48.

in each individual Case the Rate of Licence Duty, and the Amount of Revenue paid by each Retailer.

Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.	Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.	Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.
	£. s. d.		£. s. d.		£. s. d.
200	6 6 0	380	6 6 0	951	6 6 0
201	11 0 6	380	6 6 0	955	6 6 0
205	3 3 0	386	6 6 0	959	6 6 0
207	6 6 0	389	12 12 0	971	6 6 0
207	6 6 0	398	14 3 6	1,001	6 6 0
208	6 6 0	406	6 6 0	1,009	6 6 0
211	15 15 0	408	9 9 0	1,016	9 9 0
213	6 6 0	410	6 6 0	1,037	11 0 6
215	6 6 0	415	6 6 0	1,043	15 15 0
219	9 9 0	416	12 12 0	1,059	9 9 0
220	6 6 0	417	15 15 0	1,104	14 3 6
224	3 3 0	419	11 0 6	1,115	6 6 0
225	6 6 0	429	6 6 0	1,119	11 0 6
228	3 3 0	432	6 6 0	1,121	11 0 6
230	15 15 0	434	14 3 6	1,125	6 6 0
231	6 6 0	436	6 6 0	1,128	6 6 0
232	3 3 0	438	6 6 0	1,136	12 12 0
233	6 6 0	440	6 6 0	1,157	9 9 0
236	3 3 0	441	3 3 0	1,162	6 6 0
236	6 6 0	454	6 6 0	1,177	12 12 0
243	9 9 0	455	11 0 6	1,213	14 3 6
243	6 6 0	457	6 6 0	1,223	12 12 0
243	6 6 0	459	6 6 0	1,241	9 9 0
244	3 3 0	460	6 6 0	1,384	6 6 0
244	6 6 0	462	3 3 0	1,446	15 15 0
245	11 0 6	485	6 6 0	1,501	6 6 0
247	6 6 0	485	3 3 0	1,523	6 6 0
247	6 6 0	485	3 3 0	1,539	6 6 0
250	11 0 6	502	6 6 0	1,577	15 15 0
254	6 6 0	504	6 6 0	1,618	6 6 0
254	6 6 0	504	6 6 0	1,632	12 12 0
259	3 3 0	509	3 3 0	1,654	14 3 6
264	3 3 0	515	9 9 0	1,786	12 12 0
266	3 3 0	520	14 3 6	1,845	6 6 0
267	6 6 0	520	6 6 0	1,883	9 9 0
271	3 3 0	520	6 6 0	1,980	6 6 0
279	6 6 0	529	6 6 0	2,335	9 9 0
279	6 6 0	532	6 6 0	2,381	9 9 0
284	12 12 0	532	6 6 0	2,393	14 3 6
293	12 12 0	542	12 12 0	2,655	6 6 0
294	6 6 0	545	6 6 0	2,782	6 6 0
294	3 3 0	549	6 6 0	2,836	6 6 0
294	3 3 0	573	6 6 0	2,857	6 6 0
298	9 9 0	576	14 3 6	2,997	15 15 0
300	3 3 0	576	6 6 0	3,076	6 6 0
302	6 6 0	579	9 9 0	3,249	9 9 0
302	6 6 0	581	6 6 0	3,298	6 6 0
303	3 3 0	582	3 3 0	3,313	11 0 6
305	6 6 0	590	6 6 0	3,360	6 6 0
308	6 6 0	591	3 3 0	4,052	6 6 0
308	3 3 0	594	15 15 0	4,923	6 6 0
309	6 6 0	602	6 6 0	4,960	6 6 0
311	6 6 0	604	6 6 0	5,049	6 6 0
318	6 6 0	609	6 6 0	5,312	11 0 6
318	3 3 0	613	14 3 6	5,335	6 6 0
319	6 6 0	618	9 9 0	5,761	6 6 0
323	6 6 0	630	6 6 0	6,100	12 12 0
327	11 0 6	633	6 6 0	6,762	6 6 0
327	6 6 0	640	6 6 0	7,555	11 0 6
327	6 6 0	641	11 0 6	7,906	6 6 0
327	3 3 0	648	6 6 0	8,141	6 6 0
331	6 6 0	658	6 6 0	8,634	9 9 0
332	6 6 0	677	6 6 0	8,858	15 15 0
333	9 9 0	684	6 6 0	9,014	11 0 6
336	6 6 0	688	3 3 0	9,112	6 6 0
337	3 3 0	709	11 0 6	9,642	12 12 0
339	11 0 6	716	6 6 0	9,942	14 3 6
340	3 3 0	721	6 6 0	10,292	14 3 6
341	6 6 0	742	3 3 0	10,584	12 12 0
342	3 3 0	775	6 6 0	10,766	6 6 0
347	9 9 0	783	11 0 6	10,983	12 12 0
347	6 6 0	783	6 6 0	16,741	6 6 0
352	15 15 0	788	6 6 0	16,908	15 15 0
354	3 3 0	816	6 6 0	19,204	6 6 0
356	6 6 0	847	11 0 6	24,583	14 3 6
356	3 3 0	861	6 6 0	26,626	15 15 0
360	6 6 0	865	6 6 0	29,805	9 9 0
362	3 3 0	874	3 3 0	29,873	12 12 0
366	6 6 0	923	6 6 0	38,898	12 12 0
371	6 6 0	926	6 6 0	46,416	12 12 0
374	15 15 0	933	9 9 0	108,813	15 15 0
377	3 3 0	939	6 6 0		

A Return of the Amount of Revenue paid by the

Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.				Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.		Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.				Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.		Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.				Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	
No. of each Class.	Rate of Class.	Total Duty.			Totals.	No. of each Class.	Rate of Class.	Total Duty.			Totals.	No. of each Class.	Rate of Class.	Total Duty.			Totals.
	£. s. d.	£. s. d.					£. s. d.	£. s. d.					£. s. d.	£. s. d.			
	3 3 0			2			3 3 0			170			6 6 0			65	
	3 3 0			4			3 3 0			174			6 6 0			71	
	3 3 0			9			3 3 0			175			6 6 0			73	
	3 3 0			14			3 3 0			176			6 6 0			76	
	3 3 0			15			3 3 0			181			6 6 0			82	
	3 3 0			15			3 3 0			186			6 6 0			85	
	3 3 0			16			3 3 0			189			6 6 0			89	
	3 3 0			21			3 3 0			195			6 6 0			91	
	3 3 0			22			3 3 0			195			6 6 0			92	
	3 3 0			26			3 3 0			205			6 6 0			93	
	3 3 0			27			3 3 0			224			6 6 0			94	
	3 3 0			28			3 3 0			228			6 6 0			96	
	3 3 0			30			3 3 0			232			6 6 0			96	
	3 3 0			30			3 3 0			236			6 6 0			97	
	3 3 0			32			3 3 0			244			6 6 0			99	
	3 3 0			33			3 3 0			259			6 6 0			99	
	3 3 0			34			3 3 0			264			6 6 0			99	
	3 3 0			38			3 3 0			266			6 6 0			99	
	3 3 0			38			3 3 0			271			6 6 0			99	
	3 3 0			39			3 3 0			294			6 6 0			100	
	3 3 0			39			3 3 0			294			6 6 0			100	
	3 3 0			45			3 3 0			300			6 6 0			101	
	3 3 0			46			3 3 0			303			6 6 0			101	
	3 3 0			47			3 3 0			308			6 6 0			101	
	3 3 0			48			3 3 0			318			6 6 0			101	
	3 3 0			49			3 3 0			327			6 6 0			101	
	3 3 0			50			3 3 0			337			6 6 0			102	
	3 3 0			50			3 3 0			340			6 6 0			103	
	3 3 0			51			3 3 0			342			6 6 0			104	
	3 3 0			52			3 3 0			354			6 6 0			105	
	3 3 0			52			3 3 0			356			6 6 0			106	
	3 3 0			52			3 3 0			362			6 6 0			107	
	3 3 0			53			3 3 0			377			6 6 0			108	
	3 3 0			54			3 3 0			441			6 6 0			109	
	3 3 0			56			3 3 0			462			6 6 0			112	
	3 3 0			57			3 3 0			485			6 6 0			118	
	3 3 0			61			3 3 0			485			6 6 0			120	
	3 3 0			61			3 3 0			509			6 6 0			122	
	3 3 0			62			3 3 0			582			6 6 0			128	
	3 3 0			63			3 3 0			591			6 6 0			131	
	3 3 0			66			3 3 0			688			6 6 0			132	
	3 3 0			68			3 3 0			742			6 6 0			133	
	3 3 0			70			3 3 0			874			6 6 0			135	
	3 3 0			70			6 6 0			4			6 6 0			135	
	3 3 0			71			6 6 0			9			6 6 0			136	
	3 3 0			78			6 6 0			15			6 6 0			138	
	3 3 0			78			6 6 0			16			6 6 0			139	
	3 3 0			81			6 6 0			21			6 6 0			140	
	3 3 0			86			6 6 0			23			6 6 0			142	
	3 3 0			88			6 6 0			23			6 6 0			144	
	3 3 0			89			6 6 0			28			6 6 0			145	
	3 3 0			92			6 6 0			29			6 6 0			145	
	3 3 0			96			6 6 0			30			6 6 0			145	
	3 3 0			97			6 6 0			30			6 6 0			146	
	3 3 0			103			6 6 0			30			6 6 0			151	
	3 3 0			103			6 6 0			37			6 6 0			151	
	3 3 0			106			6 6 0			41			6 6 0			152	
	3 3 0			106			6 6 0			44			6 6 0			152	
	3 3 0			107			6 6 0			45			6 6 0			159	
	3 3 0			108			6 6 0			46			6 6 0			159	
	3 3 0			108			6 6 0			48			6 6 0			160	
125	3 3 0	393 15 0		109	20,851		6 6 0			48			6 6 0			160	
	3 3 0			111			6 6 0			48			6 6 0			160	
	3 3 0			113			6 6 0			49			6 6 0			161	
	3 3 0			116			6 6 0			49			6 6 0			163	
	3 3 0			119			6 6 0			51			6 6 0			163	
	3 3 0			119			6 6 0			52			6 6 0			165	
	3 3 0			128			6 6 0			52			6 6 0			168	
	3 3 0			131			6 6 0			53			6 6 0			169	
	3 3 0			138			6 6 0			53			6 6 0			170	
	3 3 0			138			6 6 0			54			6 6 0			175	
	3 3 0			139			6 6 0			55			6 6 0			175	
	3 3 0			140			6 6 0			56			6 6 0			176	
	3 3 0			142			6 6 0			56			6 6 0			178	
	3 3 0			147			6 6 0			57			6 6 0			178	
	3 3 0			149			6 6 0			57			6 6 0			182	
	3 3 0			156			6 6 0			57			6 6 0			182	
	3 3 0			158			6 6 0			61			6 6 0			191	
	3 3 0			160			6 6 0			61			6 6 0			192	
	3 3 0			160			6 6 0			61			6 6 0			193	
	3 3 0			162			6 6 0			62			6 6 0			193	
	3 3 0			163			6 6 0			62			6 6 0			195	

Excise Office, London,
26th April 1836.

Number of Licences 494
Amount of Revenue . . . £3,409. 17*s.* 6*d.*

*** The above district comprises a considerable portion of the most populous part of the town of Glasgow.

Spirit Retailers in Glasgow 4th District, &c.—(*continued.*)

Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.						Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.		Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.						Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.		Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.						Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	
No. of each Class.	Rate of Class.			Total Duty.			Totals.	No. of each Class.	Rate of Class.			Total Duty.			Totals.	No. of each Class.	Rate of Class.			Total Duty.			Totals.
	£.	s.	d.	£.	s.	d.			£.	s.	d.	£.	s.	d.			£.	s.	d.	£.	s.	d.	
	6	6	0				196		6	6	0				658		11	0	6				15
	6	6	0				198		6	6	0				677		11	0	6				57
	6	6	0				200		6	6	0				684		11	0	6				59
	6	6	0				200		6	6	0				716		11	0	6				83
	6	6	0				207		6	6	0				721		11	0	6				115
	6	6	0				207		6	6	0				775		11	0	6				201
254	6	6	0	1,600	4	0	208	206,071	6	6	0				783		11	0	6				245
	6	6	0				213		6	6	0				788		11	0	6				250
	6	6	0				215		6	6	0				816		11	0	6				327
	6	6	0				220		6	6	0				861		11	0	6				339
	6	6	0				225		6	6	0				865		11	0	6				419
	6	6	0				231		6	6	0				923	23	11	0	6	253	11	6	455	34,016
	6	6	0				233		6	6	0				926		11	0	6				641
	6	6	0				236		6	6	0				939		11	0	6				709
	6	6	0				243		6	6	0				951		11	0	6				783
	6	6	0				243		6	6	0				955		11	0	6				847
	6	6	0				244		6	6	0				959		11	0	6				1,037
	6	6	0				247		6	6	0				971		11	0	6				1,119
	6	6	0				247		6	6	0				1,001		11	0	6				1,121
	6	6	0				254		6	6	0				1,009		11	0	6				3,313
	6	6	0				254		6	6	0				1,115		11	0	6				5,312
	6	6	0				267		6	6	0				1,125		11	0	6				7,555
	6	6	0				279		6	6	0				1,128		11	0	6				9,014
	6	6	0				279		6	6	0				1,162		12	12	0				109
	6	6	0				294		6	6	0				1,384		12	12	0				152
	6	6	0				302		6	6	0				1,501		12	12	0				160
	6	6	0				302		6	6	0				1,523		12	12	0				175
	6	6	0				305		6	6	0				1,539		12	12	0				284
	6	6	0				308		6	6	0				1,618		12	12	0				293
	6	6	0				309		6	6	0				1,845		12	12	0				389
	6	6	0				311		6	6	0				1,980		12	12	0				416
	6	6	0				318		6	6	0				2,655		12	12	0				542
	6	6	0				319		6	6	0				2,782		12	12	0				1,136
	6	6	0				323		6	6	0				2,836	21	12	12	0	264	12	0	1,177	161,970
	6	6	0				327		6	6	0				2,857		12	12	0				1,223
	6	6	0				327		6	6	0				3,076		12	12	0				1,632
	6	6	0				331		6	6	0				3,298		12	12	0				1,786
	6	6	0				332		6	6	0				3,360		12	12	0				6,100
	6	6	0				336		6	6	0				4,052		12	12	0				9,642
	6	6	0				341		6	6	0				4,923		12	12	0				10,584
	6	6	0				347		6	6	0				4,960		12	12	0				10,983
	6	6	0				356		6	6	0				5,049		12	12	0				29,873
	6	6	0				360		6	6	0				5,335		12	12	0				38,898
	6	6	0				366		6	6	0				5,761		12	12	0				46,416
	6	6	0				371		6	6	0				6,762		14	3	6				398
	6	6	0				380		6	6	0				7,906		14	3	6				434
	6	6	0				380		6	6	0				8,141		14	3	6				520
	6	6	0				386		6	6	0				9,112		14	3	6				576
	6	6	0				406		6	6	0				10,766		14	3	6				613
	6	6	0				410		6	6	0				16,741		14	3	6				1,104
	6	6	0				415		6	6	0				19,204	12	14	3	6	170	2	0	1,213	53,722
	6	6	0				429		9	9	0				41		14	3	6				1,654
	6	6	0				432		9	9	0				59		14	3	6				2,393
	6	6	0				436		9	9	0				74		14	3	6				9,942
	6	6	0				438		9	9	0				99		14	3	6				10,292
	6	6	0				440		9	9	0				105		14	3	6				24,583
	6	6	0				454		9	9	0				108		15	15	0				40
	6	6	0				457		9	9	0				117		15	15	0				49
	6	6	0				459		9	9	0				121		15	15	0				54
	6	6	0				460		9	9	0				134		15	15	0				61
	6	6	0				485		9	9	0				161		15	15	0				89
	6	6	0				502		9	9	0				186		15	15	0				110
	6	6	0				504		9	9	0				194		15	15	0				127
	6	6	0				504		9	9	0				219		15	15	0				130
	6	6	0				520		9	9	0				243		15	15	0				131
	6	6	0				520		9	9	0				298		15	15	0				134
	6	6	0				529	32	9	9	0	302	8	0	333	58,652	15	15	0				161
	6	6	0				532		9	9	0				347		15	15	0				187
	6	6	0				532		9	9	0				408		15	15	0				191
	6	6	0				545		9	9	0				515	27	15	15	0	42	5	0	211	171,910
	6	6	0				549		9	9	0				579		15	15	0				230
	6	6	0				573		9	9	0				618		15	15	0				352
	6	6	0				576		9	9	0				933		15	15	0				374
	6	6	0				581		9	9	0				1,016		15	15	0				417
	6	6	0				590		9	9	0				1,059		15	15	0				594
	6	6	0				602		9	9	0				1,157		15	15	0				1,043
	6	6	0				604		9	9	0				1,241		15	15	0				1,446
	6	6	0				609		9	9	0				1,883		15	15	0				1,577
	6	6	0				630		9	9	0				2,335		15	15	0				2,997
	6	6	0				633		9	9	0				2,381		15	15	0				8,858
	6	6	0				640		9	9	0				3,249		15	15	0				16,908
	6	6	0				648		9	9	0				8,634		15	15	0				26,626
									9	9	0				29,805		15	15	0				108,813

NOTE.—Those retailers whose sales did not exceed 50 gallons in the year ended 10th October, 1835, were relieved from the 50 per cent. additional licence duty for the ensuing year.

APPENDIX

No. 49.

A RETURN of the Amount of Revenue paid by the Spirit Retailers in Dublin 6th District, specifying

Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.	Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.	Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.
	£. s. d.		£. s. d.		£. s. d.
5	3 3 0	176	6 6 0	325	6 6 0
5	15 15 0	180	3 3 0	327	6 6 0
9	3 3 0	181	3 3 0	328	3 3 0
10	3 3 0	194	3 3 0	329	6 6 0
12	15 15 0	200	3 3 0	334	6 6 0
13	3 3 0	204	6 6 0	334	3 3 0
15	3 3 0	205	6 6 0	335	6 6 0
15	6 6 0	206	3 3 0	336	6 6 0
20	3 3 0	207	6 6 0	338	3 3 0
23	3 3 0	208	6 6 0	338	6 6 0
26	3 3 0	211	3 3 0	342	15 15 0
27	3 3 0	215	6 6 0	343	6 6 0
29	15 15 0	219	6 6 0	350	3 3 0
30	12 12 0	222	14 3 6	350	6 6 0
42	6 6 0	226	14 3 6	354	9 9 0
44	6 6 0	227	3 3 0	356	3 3 0
48	3 3 0	228	15 15 0	356	3 3 0
48	15 15 0	228	6 6 0	357	14 3 6
50	6 6 0	229	3 3 0	372	6 6 0
51	3 3 0	232	6 6 0	376	6 6 0
55	15 15 0	234	15 15 0	380	12 12 0
56	6 6 0	235	6 6 0	382	6 6 0
58	3 3 0	237	12 12 0	385	6 6 0
59	3 3 0	240	9 9 0	388	12 12 0
70	3 3 0	242	15 15 0	390	6 6 0
68	3 3 0	243	3 3 0	418	6 6 0
70	3 3 0	244	3 3 0	429	6 6 0
72	6 6 0	246	15 15 0	429	9 9 0
72	3 3 0	248	3 3 0	431	9 9 0
80	3 3 0	249	3 3 0	433	15 15 0
80	12 12 0	251	3 3 0	438	6 6 0
85	6 6 0	252	15 15 0	440	15 15 0
85	3 3 0	257	15 15 0	441	3 3 0
94	3 3 0	264	6 6 0	443	3 3 0
95	3 3 0	264	6 6 0	444	3 3 0
99	6 6 0	271	3 3 0	446	11 0 6
99	6 6 0	276	6 6 0	449	6 6 0
102	3 3 0	280	3 3 0	452	15 15 0
116	14 3 6	282	6 6 0	453	15 15 0
118	15 15 0	282	15 15 0	453	3 3 0
119	3 3 0	289	15 15 0	454	12 12 0
119	15 15 0	290	6 6 0	459	3 3 0
122	15 15 0	290	6 6 0	463	6 6 0
141	3 3 0	298	6 6 0	465	12 12 0
. . . .	. . . .	301	11 0 6	469	12 12 0
148	3 3 0	304	15 15 0	472	3 3 0
148	3 3 0	310	3 3 0	475	3 3 0
148	6 6 0	315	12 12 0	476	3 3 0
158	3 3 0	318	14 3 6	. . . .	. . . .
168	6 6 0	322	12 12 0	480	6 6 0
171	11 0 6	324	6 6 0	483	6 6 0

No. 49.

each individual Case the Rate of Licence Duty, and the Amount of Revenue paid by each Retailer.

No. 49.

Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.	Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.	Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	Rate of Duty, and Amount of Revenue paid by each Retailer.
	£. s. d.		£. s. d.		£. s. d.
488	6 6 0	759	15 15 0	1,363	15 15 0
495	9 9 0	773	6 6 0	1,391	15 15 0
509	6 6 0	780	6 6 0	1,417	15 15 0
519	12 12 0	786	15 15 0	1,456	12 12 0
519	3 3 0	809	9 9 0	1,503	9 9 0
535	15 15 0	838	15 15 0	1,561	15 15 0
552	3 3 0	839	15 15 0	1,585	15 15 0
552	3 3 0	858	15 15 0	1,588	15 15 0
553	6 6 0	859	15 15 0	1,605	15 15 0
555	12 12 0	866	15 15 0	1,618	12 12 0
557	6 6 0	879	9 9 0	1,654	9 9 0
561	14 3 6	882	6 6 0	1,655	15 15 0
564	6 6 0	900	15 15 0	1,693	15 15 0
564	15 15 0	946	15 15 0	1,724	15 15 0
566	3 3 0	955	14 3 6	1,768	14 3 6
566	6 6 0	958	6 6 0	1,859	14 3 6
566	6 6 0	960	11 0 6	2,021	15 15 0
567	3 3 0	961	14 3 6	2,026	15 15 0
574	9 9 0	994	6 6 0	2,068	12 12 0
579	15 15 0	997	11 0 6	2,102	15 15 0
580	15 15 0	1,018	15 15 0	2,210	15 15 0
581	15 15 0	1,029	15 15 0	2,213	15 15 0
589	3 3 0	1,047	6 6 0	2,233	12 12 0
592	9 9 0	1,053	15 15 0	2,247	15 15 0
606	15 15 0	1,064	15 15 0	2,317	15 15 0
608	9 9 0	1,069	12 12 0	2,436	15 15 0
611	15 15 0	1,090	15 15 0	2,475	15 15 0
619	14 3 6	1,096	14 3 6	2,539	15 15 0
634	6 6 0	1,096	6 6 0	2,580	15 15 0
638	6 6 0	1,105	6 6 0	2,580	15 15 0
647	15 15 0	1,109	6 6 0	2,600	15 15 0
651	3 3 0	1,111	12 12 0	2,686	15 15 0
659	15 15 0	1,121	11 0 6	2,798	15 15 0
661	6 6 0	1,[illegible]	15 15 0	2,804	12 12 0
669	12 12 0	1,114	15 15 0	2,801	15 15 0
670	6 6 0	1,144	14 3 6	2,963	15 15 0
670	3 3 0	1,148	15 15 0	2,999	11 0 6
678	12 12 0	1,149	14 3 6	3,143	15 15 0
680	6 6 0	1,159	14 3 6	3,296	15 15 0
682	12 12 0	1,165	11 0 6	3,477	9 9 0
690	15 15 0	1,171	6 6 0	3,613	15 15 0
691	15 15 0	1,172	12 12 0	3,862	15 15 0
691	3 3 0	1,181	14 3 6	3,936	15 15 0
699	6 6 0	1,231	15 15 0	4,095	15 15 0
701	15 15 0	1,236	12 12 0	4,114	15 15 0
715	6 6 0	1,242	15 15 0	4,595	15 15 0
726	15 15 0	1,257	12 12 0	4,697	15 15 0
737	11 0 6	1,267	15 15 0	5,072	15 15 0
751	12 12 0	1,290	3 3 0	7,691	12 12 0
752	14 3 6	1,353	12 12 0	10,551	15 15 0

A RETURN of the Amount of Revenue paid by

49.

Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.				Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.		Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.				Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.		Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.				Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	
No. of each Class.	Rate of Class.	Total Duty.			Totals.	No. of each Class.	Rate of Class.	Total Duty.			Totals.	No. of each Class.	Rate of Class.	Total Duty.			Totals.
	£. s. d.	£. s. d.					£. s. d.	£. s. d.					£. s. d.	£. s. d.			
	3 3 0			5			3 3 0			453			6 6 0			350	
	3 3 0			9			3 3 0			459			6 6 0			372	
	3 3 0			10			3 3 0			472			6 6 0			376	
	3 3 0			13			3 3 0			475			6 6 0			382	
	3 3 0			15			3 3 0			476			6 6 0			385	
	3 3 0			20			3 3 0			519			6 6 0			390	
	3 3 0			23			3 3 0			552			6 6 0			418	
	3 3 0			26			3 3 0			552			6 6 0			429	
	3 3 0			27			3 3 0			566			6 6 0			438	
	3 3 0			48			3 3 0			567			6 6 0			449	
	3 3 0			51			3 3 0			589			6 6 0			463	
	3 3 0			58			3 3 0			651			6 6 0			480	
	3 3 0			59			3 3 0			670			6 6 0			483	
	3 3 0			70			3 3 0			691			6 6 0			488	
	3 3 0			68			3 3 0			1,290			6 6 0			509	
	3 3 0			70			6 6 0			15			6 6 0			553	
	3 3 0			72			6 6 0			42			6 6 0			557	
	3 3 0			80			6 6 0			44			6 6 0			564	
	3 3 0			85			6 6 0			50			6 6 0			566	
	3 3 0			94			6 6 0			56			6 6 0			566	
	3 3 0			95			6 6 0			72			6 6 0			634	
	3 3 0			102			6 6 0			85			6 6 0			638	
	3 3 0			119			6 6 0			99			6 6 0			661	
	3 3 0			141			6 6 0			99			6 6 0			670	
	3 3 0			148			6 6 0			148			6 6 0			680	
	3 3 0			148			6 6 0			168			6 6 0			699	
	3 3 0			158			6 6 0			176			6 6 0			715	
	3 3 0			180			6 6 0			204			6 6 0			773	
	3 3 0			181			6 6 0			205			6 6 0			780	
67	3 3 0	211 1 0		194	17,910		6 6 0			207			6 6 0			882	
	3 3 0			200			6 6 0			208			6 6 0			958	
	3 3 0			206			6 6 0			215			6 6 0			994	
	3 3 0			211			6 6 0			219			6 6 0			1,047	
	3 3 0			227			6 6 0			228			6 6 0			1,096	
	3 3 0			229			6 6 0			232			6 6 0			1,105	
	3 3 0			243			6 6 0			235			6 6 0			1,109	
	3 3 0			244			6 6 0			264			6 6 0			1,171	
	3 3 0			248			6 6 0			264			9 9 0			240	
	3 3 0			249			6 6 0			276			9 9 0			354	
	3 3 0			251			6 6 0			282			9 9 0			429	
	3 3 0			271			6 6 0			290			9 9 0			431	
	3 3 0			280			6 6 0			290			9 9 0			495	
	3 3 0			310			6 6 0			298			9 9 0			574	
	3 3 0			328			6 6 0			324		13	9 9 0	122 17 0		592	12,045
	3 3 0			334			6 6 0			325			9 9 0			608	
	3 3 0			338			6 6 0			327			9 9 0			809	
	3 3 0			350			6 6 0			329			9 9 0			879	
	3 3 0			356			6 6 0			334			9 9 0			1,503	
	3 3 0			356		74	6 6 0	466 4 0		335	31,792		9 9 0			1,654	
	3 3 0			441			6 6 0			336			9 9 0			3,477	
	3 3 0			443			6 6 0			338							
	3 3 0			444			6 6 0			343							

Excise Office, London,
3rd May, 1836.

Number of Licences 302
Amount of Revenue . . . . £3,608 2*s.*

The above district comprises the northern part of the city of Dublin, including Sackville Abbey, Marlborough, Mabbott, Mecklenberg, and Gloucester Streets, and extends to Howth, Finglass, Swords, and other places within about ten miles north of the city.

the Spirit Dealers in Dublin, &c.—(*continued.*)

Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.						Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.		Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.						Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.		Rate of Duty, and Amount of Revenue paid by the several Retailers, in Classes.						Number of Gallons retailed, as ascertained from Permits and Stock Books, in the Year 1835.	
No. of each Class.	Rate of Class. £.	s.	d.	Total Duty. £.	s.	d.	Totals.	No. of each Class.	Rate of Class. £.	s.	d.	Total Duty. £.	s.	d.	Totals.	No. of each Class.	Rate of Class. £.	s.	d.	Total Duty. £.	s.	d.	Totals.
	11	0	6				171		14	3	6				1,159	94	15	15	0	2,115	0	0	1,053
	11	0	6				301		14	3	6				1,181		15	15	0				1,064
	11	0	6				446		14	3	6				1,768		15	15	0				1,090
	11	0	6				737		14	3	6				1,859		15	15	0				1,126
9	11	0	6	99	4	6	960	8,897	15	15	0				5		15	15	0				1,114
	11	0	6				997		15	15	0				12		15	15	0				1,145
	11	0	6				1,121		15	15	0				29		15	15	0				1,231
	11	0	6				1,165		15	15	0				48		15	15	0				1,242
	11	0	6				2,999		15	15	0				55		15	15	0				1,267
	12	12	0				30		15	15	0				118		15	15	0				1,363
	12	12	0				80		15	15	0				119		15	15	0				1,391
	12	12	0				237		15	15	0				122		15	15	0				1,417
	12	12	0				315		15	15	0				228		15	15	0				1,561
	12	12	0				322		15	15	0				234		15	15	0				1,585
	12	12	0				380		15	15	0				242		15	15	0				1,588
	12	12	0				388		15	15	0				246		15	15	0				1,605
	12	12	0				454		15	15	0				252		15	15	0				1,655
	12	12	0				465		15	15	0				257		15	15	0				1,693
	12	12	0				469		15	15	0				282		15	15	0				1,724
	12	12	0				519		15	15	0				289		15	15	0				2,021
	12	12	0				555		15	15	0				304		15	15	0				2,026
	12	12	0				669		15	15	0				342		15	15	0				2,102
28	12	12	0	352	16	0	678	32,062	15	15	0				433		15	15	0				2,210
	12	12	0				682		15	15	0				440		15	15	0				2,213
	12	12	0				751		15	15	0				452		15	15	0				2,247
	12	12	0				1,069		15	15	0				453		15	15	0				2,317
	12	12	0				1,111		15	15	0				535		15	15	0				2,436
	12	12	0				1,172		15	15	0				564		15	15	0				2,475
	12	12	0				1,236		15	15	0				579		15	15	0				2,539
	12	12	0				1,257		15	15	0				580		15	15	0				2,580
	12	12	0				1,353		15	15	0				581		15	15	0				2,580
	12	12	0				1,456		15	15	0				606		15	15	0				2,600
	12	12	0				1,618		15	15	0				611		15	15	0				2,686
	12	12	0				2,068		15	15	0				647		15	15	0				2,798
	12	12	0				2,233		15	15	0				659		15	15	0				2,801
	12	12	0				2,804		15	15	0				690		15	15	0				2,963
	12	12	0				7,691		15	15	0				691		15	15	0				3,143
	14	3	6				116		15	15	0				701		15	15	0				3,296
	14	3	6				222		15	15	0				726		15	15	0				3,613
	14	3	6				226		15	15	0				769		15	15	0				3,862
	14	3	6				318		15	15	0				786		15	15	0				3,936
	14	3	6				357		15	15	0				838		15	15	0				4,095
	14	3	6				561		15	15	0				839		15	15	0				4,114
	14	3	6				619		15	15	0				858		15	15	0				4,595
17	14	3	6	240	19	6	752	14,443	15	15	0				859		15	15	0				4,697
	14	3	6				955		15	15	0				866		15	15	0				5,072
	14	3	6				961		15	15	0				900		15	15	0				10,551
	14	3	6				1,096		15	15	0				946								
	14	3	6				1,144		15	15	0				1,018								
	14	3	6				1,149		15	15	0				1,029								

141,335

NOTE.—Those retailers whose sales did not exceed 50 gallons in the year ended 10th October, 1835, were relieved from the 50 per cent. additional duty for the ensuing year.

EXAMINATIONS.

MINUTES of EVIDENCE taken before the COMMISSIONERS of EXCISE INQUIRY, at their Office in London.

Sir HENRY PARNELL, Bart., M.P., in the Chair.

APPENDIX No. 50.

29th October, 1833.

Examinations.

No. 50. Mr. W. Hetherington, 29th October, 1833.

Mr. William Hetherington, Surveying-General Examiner, called in and examined.

HAVE you anything to suggest under the head of licences, as to their rates or their mode of assessment?—No; I do not recollect anything. I have not heard any complaint of any of them.

They vary very much in their principle of charging; do they not?—There are some rateable licences; that is, maltsters, and brewers, and tobacco manufacturers: those are, I think, the only ones.

On what principles are the licences settled that other traders pay?—Those are at fixed rates: it appears, perhaps, rather unreasonable for a person in a country town to pay for a tea licence 11*s.*; while a person such as Mr. Brocksopp, in the Borough, who sells 500 times as much as some of them, perhaps, and yet he pays only the same. We have discussed the propriety of making persons pay for spirit and tea licences according to the quantity sold; but it appears a bad system by inducing persons to withhold the quantity sold.

All rateable licences are subject to that objection?—I think so, and particularly if the parties licensed could be benefited thereby.

Has the Board any plan in contemplation?—Not that I ever heard of.

Has any one occurred to you, by way of an improved scheme of managing the licence duty?—We have had conversation upon the thing two or three times, and the only way that we could make them proportionate to the sale is by making them rateable like those for the brewer. But we have considered that it would encourage the dealers to withhold their goods from us, and to try to keep them out of stock. I think it would be advisable to double the amount of licence duty on the new description of beer retailers; they would be more respectable people who would then take such licences: they are now very numerous, and many of them are said to keep very low houses.

What do they pay now?—Two guineas, I think. I think if they were made 5*l.* it would be much better.

Is the law of licence the same now in each part of the United Kingdom?—There is something distinct in Ireland; there is a licence granted to grocers distinct from those here; they have a spirit licence.

Is that the only difference?—I am not aware of any other.

Is there not a hardship in their having to go through all the forms again in renewing a licence?—I never heard a complaint of the kind, except the new beer licences; it is now part of the law that they shall be granted the day they expire: now that is impossible, the thing cannot be attended to; for instance, if a licence expires the 10th of October, and the collector goes his round ten days after, the money may be then paid, and the licence dated back to the day it expired.

Must there not be a certificate as to character?—They must produce all those testimonials before they can get them, and before they have them renewed; that is, only those licences.

It is felt as a hardship, a man having to produce a certificate of his character each year?—That might be done away if there has been no complaint against the man's character.

WM. HETHERINGTON.

APPENDIX No. 51.

11th November, 1834.

No. 51.

Mr. Joseph Sayell, 11th November, 1834.

Mr. Joseph Sayell, Retired Officer of Excise, called in and examined.

Have you turned your attention to the Excise system of licences?—I am acquainted with the various licences which are required to be taken out by the different traders.

Have you any suggestions to offer upon the subject?—I think the last law, with regard to

Examinations.

No. 51.
Mr. Joseph Sayell,
11th November, 1834.

the spirit licences, will be found in its operation to be very oppressive, and that it will lead to the discontinuance of a great many licences for public houses in country places and towns. It purports to be 50 per cent. additional duty upon the former licence; but instead of that, where a change of tenancy has taken place, in consequence of the licence duty being assessed by the actual value of the premises, instead of the amount to which the premises were rated to the inhabited house duty, it will operate as an additional tax of 150 per cent. instead of 50. I have a tenant of a house of my own, who is this year called upon to pay for a spirit licence in the city of Exeter, 14*l.* 3*s.* 6*d.*; whereas the same premises paid last year only six guineas. It will tend to give the gin-shops a greater monopoly than they at present enjoy, by discontinuing the licences for the sale of spirits at many of the public-houses. I think it will have precisely the contrary effect to what was intended—it was intended to put down gin-shops, instead of which it will encourage them.

How was it intended to put down gin-shops?—By putting on an additional licence, so as to discourage the use of spirits. In every town there are two or three houses which make it their study to retail spirits in large quantities; those are commonly denominated gin-shops, and those individuals sell perhaps two, three, four, or five thousand gallons of spirits in a year, and therefore the increase of a few pounds in their licence is of no consequence, while to the small publican the increase to that extent must be exceedingly oppressive.

JOSEPH SAYELL.

MINUTES OF EVIDENCE taken before the COMMISSIONERS OF EXCISE INQUIRY, at their Office in Glasgow.

Sir HENRY PARNELL, Bart., M.P., in the Chair.

APPENDIX No. 52.

22d November, 1833.

No. 52.

Mr. D. E. M'Aulay,
and others,
22d November, 1833.

Mr. *Daniel Eadie M'Aulay*, tavern-keeper; Mr. *James Wright*, wine and spirit merchant; Mr. *Lewis Cameron*, spirit and provision merchant; and Mr. *Gilbert Lang*, solicitor and secretary to the Deputation.

What is the particular trade in which you are concerned?—Mr. *M'Aulay*. The retail spirit trade.

Upon what parts of the law do you wish to communicate with the Commissioners?—We have made a note of the different parts of the law we would wish to have amended.

Mr. *Lang*. It is only within the last half hour that the duty has been delegated to me, to state what is the wish of a society which has been formed within the last six months, for the purpose of enforcing and obeying the laws as they at present stand, but taking every constitutional means in our power to raise the fair trader to that rank in society we think he ought to hold. In the first instance, we have come to the resolution to petition Parliament for a change of the time at which our licences are granted: by the law of Scotland, houses and lands are entered into at the terms of Whitsuntide and Martinmas, and no other terms; the Excise laws make the months of October the time at which licences are granted. By an Act of Parliament, the magistrates of the county and city are allowed to hold two meetings to license, but they are held at a very inconvenient time—the last Tuesday in April, in every year. Notices have to be given in a fortnight previous; in consequence every spirit dealer who wishes to take a house, is obliged to settle with his landlord for that house six weeks previous to the day of entry; there are many inconveniences arising from the anomaly. Suppose a person comes into a house which has never been licensed, and continues only one year in the trade, he loses six weeks' licence duty prior to his entry. Suppose he wishes to leave the trade, and the person coming into the house does not wish to try that trade; the retailer again loses another six weeks' duty. Suppose the landlord wishes to keep up or raise the rent of a licensed house; all he has to do is to run the poor dealer up to the last moment of applying for licence, and he is obliged to come to his terms, or lose it altogether: these are hardships which happen continually.

9 Geo. IV. c. 58.

What do you propose?—We propose, and I think the proposition I make is one which this Commission would feel no hesitation in recommending, that the Excise term of licensing, and the Scotch term of entry to houses, should be the same; that we should pay the licences the day we enter possession of our premises, or the day afterwards: we propose we should pay our licences on the first day of June, and in that way entering on the 28th of May, we should pay for the year we actually possess our premises. Our second is, that the licence once granted shall remain in force so long as the tenant continues in possession of his premises, and conforms to the Excise laws.

Mr. *Wright*. It is a great hardship at times for individuals to go before a justice of peace to get certificates of character from persons; also, perhaps, would require certificates of their own character: then we have to pay the justice's clerk 2*s.* for an appeal, to give a bond paid to the clerk, and pay 5*s.* 2*d.*, and to do this every year. I should think that after a respectable person is once in the house, if he conforms to the Excise laws, there is no necessity for his doing it every year.

9 Geo. IV. c. 58.

Mr. *Lang*. By Mr. Home Drummond's Act, by one of the sections, any offence against

Examinations.

No. 52.
Mr. D. E. M'Aulay, and others.
22d November, 1833.

that certificate being duly proved in trial before the city or county magistrates, they have a power to declare the certificate forfeited; on the second offence they are still entitled to declare it forfeited; on the third they must declare it forfeited. We have to pay fees to magistrates every year, and to come into the power of persons who may have a feeling against a fair trader. When there is a provision made in that very Act, why put us into the power of a local magistracy, when the Act says that licences shall be taken away but for certain offences? In fact, the local law and the law of the land are in contradiction one to another. Our wish is, solely, that having once gained a certificate, that shall remain in force as long as the person remains in the same house, and is not convicted of a breach of the Act of Parliament; and that we should be relieved from the necessity of having to make applications every year. I have known the case of a licence being lost by the certificate being mislaid by the clerk. We were under the necessity in that case of entering an appeal, not against the error of the magistrates, but the error of the clerk. The next point is a more equitable scale of licence duty, increasing the maximum rate of licence, and fixing a minimum rate of rental: we think it very unfair that the licence duty should stop at 50*l.*; that the trader who pays 50*l.* for his premises should pay as much as the proprietor of an extensive hotel, probably rented at 700*l.*; and that the interests of the Revenue would be as well guarded if it went on progressively, though perhaps at a smaller ratio, to the highest, so much per pound, like the house duty:—as to the minimum rate of rental; that, for the purpose of protecting the morals of the community, should not be too low. I have proof that all the crime committed in Scotland has been planned in these low houses; there are some houses rented as low as 2*l.*; if a man can get a table and stool and a bottle of whisky, he may commence business. We think that no premises should be licensed, at all events, under 10*l.*; that no person who is not qualified for the elective franchise should be allowed to keep a spirit house. With regard to the first part of the suggestion I made of a more equitable scale of duty, perhaps it might commence smaller; the rise of duty from 3*l.* to 5 guineas has disqualified 500, who would be electors of Glasgow, who unusually are rated at 9*l.* 19*s.*, or sums varying between 9*l.* and 10*l.*: rather than pay the house duty and the increased licence to 5 guineas, they choose to remain non-electors; there are at least 500 in the city of Glasgow disqualified by that very circumstance, and there is a very material injury done to those who return the rent they actually pay.

These persons retain their rent low?—Yes; by an agreement with the landlord they pay him a sum in hand, and retain 9*l.* 19*s.*, and get a certificate from the landlord.

Are these persons all dealers?—Yes. I know that during the late election, when I was electioneering agent for one of the candidates, I had a difficulty in getting them to register; they complained that they should come in for a higher licence duty and the house duty.

Mr. *M'Aulay*. Many persons would pay the house duty, but it is the increased licence duty that prevents them from registering as voters.

Mr. *Lang*. The only other point is one that ought to be left to the Commissioners themselves; we wish a consolidation and simplification of the present Excise laws: in other words, that the trader may have it in his power to understand the Acts of Parliament for regulating the trade. I confess myself, practising all my lifetime in that line, that I do not understand them yet.

Mr. *Wright*. We would beg also to call the attention of the Commissioners to the Tippling Act.

Mr. *Lang*. We are prepared to adduce evidence in support of our statement, if the Commissioners should desire it. We think that these changes we wish are equally for the benefit of the Revenue and the fair trader. In England no public-house can be opened unless the landlord is a man of property; but these men are not afraid of penalties; their property is not worth 5*l.* yearly; all the breaches of the revenue laws have been committed at these houses: a man who has a station in society will take care not to endanger his property by getting into the hands of the Excise.

At Glasgow, 30*th January*, 1834. Signed by the Deputation as a faithful report of their evidence, after being approved of by the Members of Committee at a *pro re natâ* meeting.

James Wright. Daniel Eadie M'Aulay, *President.*
Lewis Cameron. Gilbert Lang, *Secretary.*

Minutes of Evidence taken before the Commissioners of Excise Inquiry, at their Office in Dublin.

Sir HENRY PARNELL, Bart., M.P., in the Chair.

Appendix No. 53.

2d December, 1833.

George Pape, Esq., Collector of Excise, Dublin, called in and examined.

No. 53.
George Pape, Esq.
2d December, 1833.

What is the law here with regard to licences?—The same as in England, except that we charge the publicans' licences and others according to the rent of the house; in England they are charged according to the rate of the assessed taxes, under the 6th of Geo. IV. c. 81, applicable to the United Kingdom.

Examinations.

No. 53.
George Pape, Esq.
2d December, 1833.

The general law is the same?—Yes; as respects spirit licences, and the rates of every kind of licence, as well as those fixed in amount: there was a law passed last session, more a police regulation than a revenue one, under which we take bond of all publicans and persons who retail spirits to be drunk on the premises.

That is peculiar to Ireland?—Yes.

Is the law the same in Scotland?—The rate of licence is the same, but the mode of granting, under the Act of last session, different.

Is there an annual certificate required here?—The Act of last session does not require an actual certificate, as formerly, from the magistrates, but it authorizes the collector of Excise to give a licence to every person who had a licence the last year, on his producing a certificate from six householders in the parish, that they conceive he is a proper person to keep that house, and that the house is necessary and proper for the district in which situate.

Is a certificate of character required annually?—The Act referred to took effect only the 10th of October; it is c. 68; and the householders' certificate, just mentioned, goes to character, and no money is required.

Are there any complaints about the law?—There were complaints previous to that which brought the last Act into operation: they charged the magistrates with partiality; the retailing of spirits was in the hands of what we call grocers; a great number, to the extent of full one-half, of those who get publicans' licences, only keep grocers' shops, in which they retail spirits under publicans' licences. The magistrates began to think that the practice was a deteriorating system, inasmuch as a servant going to buy tea or other groceries would get a dram at the same time; and they set their faces against increasing the number, and would not grant licences to grocers who were new beginners: they made a regulation also, that if a man who had a publican's licence for a grocer's shop were discovered infringing any of the police regulations, subjecting him to fines, the licence should be withdrawn; there were about 200 refused last year in consequence of their having violated the police regulations, and they formed themselves into a committee, from whom came out this Act, taking away from the magistrates the power of refusing their licences, except where convicted of offences against the police regulations of the new Act, on which alone their licences can be annulled, but otherwise the magistrates have no power.

This is a distinction from the law of England?—Yes.

What is the lowest rate of licence?—A guinea for beer, and two guineas for spirits.

What condition is there as to the value of a house for spirits?—The value of the house at that duty must be under 10*l.*, under the 6th Geo. IV. c. 81.

The value of the house is taken to regulate the amount of licence, not by way of regulating the conduct and character of the individual who takes it?—Just so.

What is your opinion as to the lowest class of licensed dealers; do you think there would be any impropriety in getting rid of all those low two-guinea licences, and making nothing lower than 5*l.* or 10*l.*?—I am afraid that would operate rather severely on the country retailers; there are a good many hedge alehouses that are convenient to travellers, that could not afford to pay a higher licence; and I do not think those are the worst houses neither, as regards effects on the morals of the people.

The charge for a licence is one of those sort of things that must necessarily, in the making of a trade, be repaid by an increased price of the article sold?—Certainly it operates as an expense in the conducting the business.

So that in the country the effect would be to add some small additional price to the spirits?—Yes; I am afraid it would not work well. I should fear also if the licence were overrated it would diminish the number, and drive them to keeping what are called *shebeen* houses, or places where beer and spirits are sold without licences.

George Pape.

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DIGEST OF THE REPORTS

OF THE

COMMISSIONERS OF INQUIRY

INTO THE

EXCISE ESTABLISHMENT,

AND INTO THE

MANAGEMENT AND COLLECTION

OF THE

EXCISE REVENUE

THROUGHOUT THE

UNITED KINGDOM.

Presented by His Majesty's Command.

LONDON:
PRINTED BY WILLIAM CLOWES AND SONS, 14, CHARING CROSS,
FOR HIS MAJESTY'S STATIONERY OFFICE.

1836.

EXCISE COMMISSION OF INQUIRY.

William the Fourth, by the Grace of God, of the United Kingdom of Great Britain and Ireland King, Defender of the Faith,—To Our right trusty and well-beloved Councillor Sir Henry Parnell, Bart., Our trusty and well-beloved Henry Berens and Henry Lewis Wickham, Esquires,

GREETING.

WHEREAS it has been represented unto Us by the Commissioners of Our Treasury that it is highly expedient that an Inquiry should be made by certain Commissioners, with a view not only to examine and report upon the existing establishment of the Excise Department throughout the United Kingdom, in regard to the amount of salaries, fees, and other emoluments received by the different classes of persons employed in that department, the extent of attendance given, the amount and value of the duties performed, the degree of ability required, and the confidence reposed in each class, but also to examine into the whole system of the management and collection of that great Revenue in all its branches, and to submit to Our said Commissioners of our Treasury, from time to time, the result of their inquiries, together with any suggestions which may occur to them, either for the improvement of which the system of management and collection of the Revenue of that department may appear to them to be susceptible, or for the reduction of the existing establishments, both in point of number and salaries, to the lowest extent which may be consistent with the efficient performance of the duties imposed upon the officers of the Excise Department:

And whereas it is expedient that the Commissioners to be appointed for that purpose should exercise all such powers and functions as are necessary to enable them to execute the duties reposed in them;

Know ye, therefore, that We, reposing great trust and confidence in your fidelity, discretion, and integrity, have authorized and appointed, and do by these presents authorize and appoint you the said Sir *Henry Parnell, Henry Berens* and *Henry Lewis Wickham* to be Our Commissioners for inquiring and examining into the existing establishment of the Excise Department throughout the United Kingdom of Great Britain and Ireland, in regard to the amount of salaries, fees, and other emoluments received by the different classes of persons employed in that department, the extent of attendance given, the amount and value of the duties performed, the degree of ability required, and the confidence reposed in each class, and, further, for examining into the whole system of the management and collection of that great Revenue in all its branches.

And further, know ye, that We have authorized and appointed, and by these presents do authorize and appoint you Our said Commissioners to carry the above purposes into execution, and to submit to the Commissioners of Our Treasury, from time to time, the result of your said inquiries, together with any suggestions which may occur to you, either for the improvement of which the system of management or collection of the revenue of that department may appear to you to be susceptible, or for the reduction of the existing establishment, both in point of number and salaries, to the lowest extent which may be consistent with the efficient performance of the duties imposed upon the officers of the Excise Department.

And, for the better enabling you Our said Commissioners to fulfil the objects for which you are so appointed, as aforesaid, and for the better discovery of the truth in the premises, We do by these presents give and grant to you Our said Commis-

sioners, or any two of you, full power and authority to call before you and examine upon oath (or affirmation, in the case of Quakers) all or any and every of the Commissioners and other officers, superior or subordinate, or other persons whomsoever, who are, or may have been, or may be any way concerned, or employed, or engaged in or concerned with, or who may derive any emolument from the collection, or receipt, or management of the Excise revenue of the United Kingdom of Great Britain and Ireland, touching or concerning any matters or things whatsoever which you Our said Commissioners shall deem necessary for the execution of the powers vested in you by these presents, by whom you may be the better informed of the truth in the premises.

And We do further, by these presents, give and grant to you, or any two of you, full power and authority to inquire of the premises and every part thereof by all lawful ways and means whatsoever; and We do hereby give and grant unto you, or any two of you, full power and authority, where the same shall appear to be requisite, to administer on oath or affirmation to any person or persons whatsoever, to be examined before you, or any two of you, touching or concerning the premises aforesaid.

And We do also give and grant unto you Our said Commissioners, or any two of you, full power and authority to cause all such persons to make and give such accounts and returns, and to procure all such records, accounts, returns, books, papers, deeds, writings or documents whatever as you Our said Commissioners shall require to be made and given or to be produced by any such person or persons, and as shall be in the possession, custody or power of any such person or persons respectively.

And Our further will and pleasure is, that you Our said Commissioners do, from time to time, at your discretion, and whenever you shall be thereunto required by the Commissioners of Our Treasury, or any three of them, make a Report or Reports in writing of your proceedings, from time to time, under the hands and seals of you Our said Commissioners, or any two of you, to the Commissioners of Our Treasury.

And We do by these presents require and command you Our said Commissioners, without delay and as soon as can reasonably be after the determination of your examinations and proceedings, without any further requisition, in like manner to make a Report of the whole of your proceedings, and the result of your inquiries, under and by virtue of these presents, and in such Report or Reports from time to time to state such observations and make such suggestions as shall occur to you upon such inquiries as aforesaid, touching and concerning either the improvement of which the system of management and collection of the Revenue of the said department may appear to you to be susceptible, or the reduction of the existing establishments, both in point of number and salaries, to the lowest extent which may be consistent with the efficient performance of the duties imposed upon the officers of the said Excise Department.

And We further will and command, and by these presents ordain, that this Our Commission shall continue in full force and virtue, and that you Our said Commissioners, or any two of you, shall and may, from time to time, proceed in the execution thereof and of every matter and thing therein contained, although the same be not continued from time to time by adjournment.

And We do hereby command all and singular Our Justices of the Peace, Sheriffs, Mayors, Bailiffs, Constables, Officers, Ministers, and all other Our loving subjects whatsoever, as well within liberties as without, that they be assistant to you, and each of you, in the execution of these presents. In witness whereof We have caused these Our Letters to be made Patent.

Witness Ourselves at Westminster, the Twenty-seventh day of March, in the Third Year of Our Reign.

By Writ of Privy Seal,

BATHURST.

In the Note which is attached to our Twentieth Report on the Excise Establishment we have adverted to the two separate Digests which have been presented by us, comprising the Reports 1 to 16, and have stated that we annexed a continuation of those Digests, comprising the Reports 17 to 20 inclusive, together with an Index of the subjects comprised in the whole of our Reports, Nos. 1 to 20 respectively.

It has, however, appeared to us, when the important and extensive national interests which are involved in many of the Reports are considered, that it may be productive of considerable public benefit and convenience, as well to your Lordships, as to Parliament, and the Department of Excise, and the numerous traders and manufacturers interested therein, if *one condensed statement* were furnished of the views and recommendations which we have submitted upon the whole of the many important subjects which have fallen within the scope of our Inquiry. We have therefore directed the following *Digest* to be laid before your Lordships. It has been prepared with great care and labour by our Secretary, Mr. T. Charles Harrison, and will furnish a summary of the recommendations contained in the whole of the Twenty Reports which have been presented by us, together with a *Synopsis* or *Contents* and a *General Index* to the whole.

The Accounts of the several heads of Excise Duties since 1770 will also be annexed.

Office of Excise Inquiry, 5, *Whitehall Place*,
12*th July*, 1836.

TO THE RIGHT HONOURABLE THE LORDS COMMISSIONERS OF HIS MAJESTY'S TREASURY.

DIGEST OF THE REPORTS

OF

The Commissioners appointed by His Majesty to inquire into the Establishment of the Department of Excise, and into the Management and Collection of the Excise Revenue in all its Branches, throughout the United Kingdom.

His Majesty's Commission appointing the Commissioners of Excise Inquiry is dated the 27th March 1833, since which period the following Twenty Reports have been presented by the Commissioners; *viz.*:—

The 1st, on	Tea Permits and Surveys	dated	26 July, 1833.
2d,	Wine Permits and Surveys	„	2 Sept. „
3d,	Summary Jurisdiction and Court of Appeal	„	„ „
4th,	Survey of Brewers	„	9 Dec. „
5th,	Stone Bottles and Sweets	„	20 Jan. 1834.
6th,	Tobacco and Foreign Spirits	„	26 Feb. „
7th,	British Spirits (Part I.)	„	25 July „
8th,	Starch	„	25 Apr. „
9th,	Vinegar	„	18 June „
10th,	Malt Duty, Ireland	„	21 July „
11th,	Excise Accounts	„	23 Dec. „
7th,	British Spirits (Part II.)	„	27 Feb. 1835.
12th,	Auctions	„	20 Mar. „
13th,	Glass	„	16 May „
14th,	Paper	„	30 June „
15th,	Malt	„	27 Aug. „
16th,	Hops	„	31 Aug. „
17th,	Soap	„	16 Dec. „
18th,	Bricks	„	18 Feb. 1836.
19th,	Licences	„	12 July „
20th,	Establishment	„	„ „

The Seventh Report, Part II., was in fact a distinct and separate Report; and a Special Report was presented to your Lordships, upon the subject of the office of Deputy Chairman of the Board of Excise, so that *Twenty-two* Reports have really been presented by the Commissioners, in addition to which it should be mentioned, that, in the course of their inquiries, viz., at the close of the year 1833, the Commissioners visited Edinburgh and Dublin, and other principal towns of Scotland and Ireland.

The condensed and digested statement which it is intended in the following pages to convey of the views and recommendations contained in the whole of the Reports of the Commission above described, cannot be more usefully or appropriately introduced, than by the observations and accounts which were submitted by the Commissioners in the commencement of their Seventh Report on British Spirits, Part I., in illustration of the practical operation and effects of the Excise laws when applied directly to the object of raising a portion of the public income, and which were suggested by an examination of the general character and tendency of this system of taxation, as it affects the various branches of national production or manufacture.

Seventh Report, Part I. British Spirits.

The statute of the 12 C. 2, c. 24, is alluded to by the Commissioners of Inquiry, as that by which the duties of Excise were granted as a part of the revenue of the Crown; although they add, it is well known that the introduction of this mode of taxation may be dated from the preceding reign, and that it was adopted and enforced under the succeeding Proctectorate. The Parliament's ordinance for the Excise, dated the 22d July, 1643, contains a list of articles on which the Excise tax was imposed in addition to all duties of Customs: this list comprises tobacco, wine, raisins, currants, loaf-sugar, cloth of gold and silver and tissue, damask table linens, and numerous other articles. Sir W. Blackstone observes with respect to this tax, 'that from its first original to the present time its very name has been 'odious to the people of England. It had nevertheless been imposed on abundance 'of other commodities in the reigns of King William III. and every succeeding 'prince, to support the enormous expenses occasioned by our wars on the 'Continent.'

See Rapin's Hist. ii. 497.

Commentaries, vol. i. p. 320.

Without entering into details for the purpose of tracing the progressive extension and increase of these duties, the Commissioners obtained from the Board of Excise official statements containing enumerations of the articles upon which the Excise duty was charged, with the gross and net amount of revenue received in England, Scotland, and Ireland, at several intervals during the last forty years, that is, from about the commencement of the late war. These statements will not only serve to show the more recent gradations by which this branch of taxation has arrived at its present extent, both with respect to the amount of charge on the consumer, and to the complexity of regulation and restriction on the manufacturer or dealer, but will justify the view taken by the author of the Commentaries in describing the general object of these taxes to be 'to support the enormous expenses occasioned by our wars on the Continent.'

In the year 1793 the table of articles upon which the Excise duty was charged, and the gross and net amounts of revenue received from each, were as follows:—

Excise Duties in 1793.

ARTICLES.	ENGLAND. Gross.	ENGLAND. Net.	SCOTLAND. Gross.	SCOTLAND. Net.	IRELAND. Gross.*
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Auctions	72,504 9 3¾	71,200 0 2¾	3,461 17 4½	3,461 17 4½	. .
Beer	2,243,434 12 6½	2,169,219 11 3½	55,905 13 4½	55,402 3 8¾	68,510 15 5
Bricks and Tiles	125,538 17 9	124,801 15 10½	3,520 7 0¾	3,453 6 5¼	. .
Candles	251,942 14 4¾	246,381 16 6¾	10,930 1 9	9,925 5 6	. .
Coaches	2,190 4 9	2,190 4 9	55 10 0	55 10 0	. .
Cocoa Nuts and Coffee	40,012 10 0	39,987 10 0	277 5 10¾	276 19 11¼	516 17 1
Cyder, Perry, & Verjuice	22,229 10 4½	19,247 3 2	. .	. .	. .
Glass	208,131 7 5	170,612 18 8	24,317 3 10½	12,777 3 2½	. .
Hides and Skins	266,910 4 0¼	261,900 4 6	19,639 1 10¼	19,927 18 10¾	. .
Hops	159,779 19 8	151,010 1 4	. .	. .	. .
Licences	262,110 18 7¼	261,402 5 6½	10,092 3 2¼	10,087 18 2¼	57,270 5 9
Malt	1,616,786 11 11	1,155,157 10 6¾	57,221 8 3¾	48,323 7 7¾	148,197 9 5
Metheglin or Mead	18,744 15 7¾	18,744 15 7¾	. .	. .	. .
Paper	84,156 6 1	77,490 14 8½	5,882 12 0¾	5,589 19 10¾	. .
Printed Goods	336,550 6 7½	201,425 12 0¼	70,945 9 4¼	64,280 8 1¾	. .
Soap	405,112 19 2½	373,090 12 5	36,614 12 4¾	30,441 13 5¼	. .
Spirits British	727,791 8 2¾	727,776 14 2¾	55,516 4 8¼	55,516 14 8¼	212,521 14 9
Spirits Foreign	856,789 16 1	856,565 15 1¾	52,418 12 5	52,418 2 3	. .
Starch	91,490 9 3¼	87,524 16 5½	4,235 17 9½	2,529 17 9	. .
Sweets	11,017 9 0¾	11,013 15 5¾	. .	. .	. .
Tea	519,013 16 6¾	498,197 11 8¼	. .	. .	. .
Tobacco and Snuff	366,341 7 1¾	315,120 17 1	35,130 4 ¾	35,061 4 3¾	38,786 12 11
Wine	250,845 15 5	237,543 10 7¾	22,939 17 0½	19,979 12 1½	. .
Wire	3,655 19 2½	3,034 9 1½	. .	. .	. .
	8,943,082 9 3½	8,080,640 7 1	469,404 2 9	428,611 3 6¼	525,803 15 4
Fines and Forfeitures	(At this period apportioned to the respective duties.)	. . . . .	6,465 16 0½	6,465 16 0½	1,458 19 6
Totals	8,943,082 9 3½	8,080,640 7 1	475,869 18 9½	435,076 19 6¾	527,262 14 10

In 1803 an Act was passed to consolidate and amend the laws relating to the revenue of Excise, to which Act tables were annexed, enumerating and classifying the duties to be thenceforward paid, and the articles upon which they were severally charged. The account of the revenue received, according to these tables, for the year ending 5th January, 1804, was as follows:— 43 Geo. 3, c. 69.

Excise Duties in 1803.

ARTICLES.	ENGLAND. Gross.	ENGLAND. Net.	SCOTLAND. Gross.	SCOTLAND. Net.	IRELAND. Gross.*
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Auctions	203,010 7 6¼	198,224 1 7¼	12,718 2 11¾	12,695 12 11¾	5,151 5 3
Beer	2,826,494 15 2¾	2,790,533 15 9½	83,973 10 9¾	78,507 11 6	. .
Bricks and Tiles	250,318 16 2½	248,179 6 7	7,446 7 4½	7,295 6 9	. .
Candles	301,640 3 3½	294,448 18 11	18,448 2 8	16,694 13 8	. .
Coaches	1,722 13 9	1,722 13 9	. .	. .	. .
Cocoa Nuts and Coffee	81,876 10 9½	81,846 16 0	624 11 11½	624 11 11½	696 18 0
Cyder and Perry	36,823 1 6¼	33,709 0 4	. .	. .	. .
Glass	307,120 7 0¾	232,004 11 8¼	39,657 6 5¼	10,988 19 4½	1,672 15 2
Hides and Skins	274,832 5 7½	270,097 12 8	23,880 15 3	22,867 0 3¼	37,831 10 7
Hops	32,480 1 10¾	23,791 5 7¼	. .	. .	. .
Licences	286,556 7 8¾	286,066 11 8¾	28,879 18 6¾	28,879 18 6¾	21,039 17 1
Malt	3,776,324 13 5¼	3,772,126 0 0	134,672 17 9½	134,663 0 10½	327,719 12 2
Metheglin and Mead	379 1 11¼	379 1 11¼	. .	. .	230 0 4
Paper	337,458 2 4½	318,231 7 9	34,917 11 9½	33,119 15 2¾	9,186 3 1
Printed Goods	672,435 15 4½	361,568 6 4	129,053 3 0¼	94,765 7 6¼	1,212 11 11
Salt	936,043 18 2½	880,360 13 6	58,422 4 2¼	57,516 3 2¼	. .
Soap	511,849 17 7¼	472,509 5 3	78,523 5 2½	70,378 9 10¾	. .
Spirits British	1,577,055 14 5¾	1,573,722 11 0	360,815 14 3¾	360,720 0 1¾	779,274 7 4
Spirits Foreign	1,928,944 14 7¼	1,926,461 16 0¼	204,063 4 11	203,948 15 7	. .
Starch	60,063 1 0¾	57,981 0 9	3,540 1 5¼	2,238 14 2¾	. .
Sweets	30,269 8 9¾	30,233 8 9	. .	. .	. .
Tea	2,067,895 9 2½	2,039,388 0 4	. .	. .	. .
Tobacco and Snuff	644,561 4 0	594,428 9 2	84,349 5 9	84,317 17 5	105,824 16 11
Vinegar	26,875 5 9	26,875 5 9	216 15 0	216 15 0	. .
Wine	1,014,288 16 1	946,458 13 2	75,020 15 6½	69,174 15 10¾	18,903 16 0
Wire	6,633 10 5	5,951 4 4	. .	. .	. .
	18,193,954 3 11½	17,467,300 1 8¾	1,379,217 15 0¼	1,289,613 10 0	1,308,798 17 1
Fines and Forfeitures	(At this period apportioned to the respective duties.)	. . . . .	15,105 19 3¾	15,105 19 3¾	6,232 19 1
Total	18,193,954 3 11½	17,467,300 1 8¾	1,394,323 14 4	1,304,719 9 3¾	1,315,031 16 2

After the lapse of about ten years from the above date, nearly the whole of which was also a period of war, the Excise duties were increased, and a new table 55 Geo. 3.

* No Return of the Net Produce of the Excise Duties in Ireland can be furnished, in consequence of the Repayments having been blended in the Accounts with those of the Customs Department, at the above period.

of rates was enacted, under which the account of the revenue for the two years ending the 5th January, 1815 and 1816, was as follows :—

A STATEMENT of the Articles upon which the Excise Duty was charged in the two Years ended 5th January, 1815 and 1816, and of the Gross and Net Amounts of Revenue received from each in those Years.

Excise Duties in 1814-15.

ENGLAND.

Articles.	ENGLAND. Years ended 5th January, 1815. Gross.	1815. Net.	1816. Gross.	1816. Net.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Auctions	303,885 13 9½	296,458 8 11¾	269,099 3 9	263,848 12 6¼
Beer	3,015,009 15 11	2,964,778 17 4¼	3,295,031 0 7½	3,235,847 5 4¼
Bricks and Tiles	248,204 6 9¾	245,910 1 3½	264,691 10 6¼	262,065 1 2¼
Candles	316,438 17 6½	307,306 8 4	342,003 4 5	336,044 18 7
Cocoa Nuts and Coffee	94,369 1 4	94,188 14 8	96,057 5 1¼	96,906 19 1¼
Cyder, Perry, and Verjuice	27,678 4 9	24,654 15 8	21,989 1 4¼	19,302 11 7
Glass	686,863 13 5	325,925 11 4	738,187 18 6	366,678 15 10¾
Hides and Skins	656,635 12 6½	615,111 19 11¼	674,497 13 0½	637,771 4 11¼
Hops	233,634 1 9	212,683 7 1	238,355 6 7	222,025 14 7
Licences	445,553 18 3¼	445,540 18 3¼	693,361 13 3¾	693,354 8 3¾
Malt	5,574,206 16 8	5,527,399 10 7¾	5,855,257 6 9½	5,830,588 8 6¼
Paper	439,215 2 5½	401,697 11 8	448,360 4 8¾	418,248 0 8¼
Printed Goods	1,037,014 13 8¾	363,867 0 7	1,083,761 14 11½	280,482 15 10½
Salt	1,525,988 9 0¼	1,408,164 15 0	1,574,500 18 8½	1,471,312 10 1
Soap	589,854 18 5	527,647 0 11	674,448 17 1¼	625,039 7 10
Spirits British	2,826,986 13 0¾	2,825,000 8 0	2,705,473 9 10	2,705,473 9 10
Spirits Foreign	2,668,148 4 9¾	2,667,080 11 10½	2,453,660 19 1¼	2,452,882 12 2¾
Starch	54,936 1 4¾	51,535 4 1	49,093 3 10¼	45,308 11 7¼
Stone Bottles	1,949 17 0	1,877 16 6	1,960 17 0	1,887 12 7¼
Sweets and Mead	26,645 18 10½	26,645 18 10	20,934 17 11½	20,803 12 5½
Tea	3,885,667 18 5¾	3,129,547 4 5¼	3,460,269 4 3¾	3,409,350 18 10½
Tobacco and Snuff	959,727 15 11¼	952,145 8 10	1,277,190 10 8¾	1,274,191 6 7¼
Vinegar	43,941 12 1½	43,913 13 1	46,741 12 2	46,686 1 3
Wine	1,222,660 6 5	1,102,330 15 6	1,051,468 6 2	973,950 9 7
Wire	12,157 13 7	11,201 12 4	11,701 1 2½	10,047 3 4
Wrought Plate	. .	. .	. .	. .
Fines and Forfeitures	26,897,375 8 1 (At this period	24,582,613 15 2½ appointed to the resp	27,348,097 1 9¾ ective Duties.)	25,698,098 13 5¼ . .
Totals	26,897,375 8 1	24,582,613 15 2½	27,348,097 1 9¾	25,698,098 13 5¼

SCOTLAND.

Articles.	SCOTLAND. Years ended 5th January, 1815. Gross.	1815. Net.	1816. Gross.	1816. Net.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Auctions	19,718 0 0	19,179 0 8½	14,813 13 9¼	14,779 1 5¼
Beer	90,325 7 8½	84,166 7 3	97,056 6 9	94,013 17 0
Bricks and Tiles	6,712 5 1	6,372 8 5½	7,363 7 6½	6,949 14 1½
Candles	20,045 16 4½	17,203 0 3½	21,145 2 0	19,323 5 11
Cocoa Nuts and Coffee	2,772 7 3¼	2,772 7 3¼	4,289 13 6¼	4,219 17 0¼
Cyder, Perry, and Verjuice	0 13 4	0 13 4	3 0 0	3 0 0
Glass	154,281 14 11½	38,928 0 2	128,194 2 1	57,466 5 7½
Hides and Skins	74,598 16 9¾	69,370 0 3¼	65,222 15 6	60,375 13 2
Hops	. .	. .	. .	. .
Licences	56,606 3 7	56,601 3 7	85,486 12 2¾	85,486 12 2¾
Malt	234,168 13 7½	232,003 16 10½	237,007 17 3¼	235,807 7 9¼
Paper	43,051 18 8½	36,084 13 6½	51,486 6 6¼	47,958 17 0¾
Printed Goods	247,616 10 0¼	122,188 7 1¾	250,130 16 4½	107,317 8 7½
Salt	105,060 5 4	101,989 3 4	103,923 3 5¾	100,167 13 0¾
Soap	102,961 6 8½	90,760 9 7	97,588 6 6	86,612 10 1
Spirits British	639,998 14 3¾	635,263 7 1¾	753,619 2 1¼	752,039 15 11½
Spirits Foreign	210,122 0 11½	210,043 19 9½	206,769 6 8½	206,460 5 0
Starch	5,428 14 10	3,973 1 7	4,483 16 8¾	2,006 2 7½
Stone Bottles	3 18 9	3 18 9	2 10 7½	2 10 7½
Sweets and Mead	482 8 8½	482 8 8½	213 5 3¼	213 5 3¼
Tea	. .	. .	. .	. .
Tobacco and Snuff	88,578 0 8	87,784 2 1¾	131,020 5 7½	130,524 5 6½
Vinegar	744 5 2¾	744 5 2¾	891 3 9	891 3 9
Wine	65,231 4 10¾	60,191 17 7	69,955 13 2	67,090 3 0½
Wire	. .	. .	. .	. .
Wrought Plate	. .	. .	. .	. .
Fines and Forfeitures	2,168,509 7 10¼ 21,935 10 4	1,871,106 12 8¾ 21,935 10 4	2,330,671 7 6¼ 20,212 9 9	2,079,708 14 11¼ 20,212 9 9
Totals	2,190,444 18 2¼	1,893,042 3 0¾	2,350,883 17 3¼	2,099,921 4 8½

A Statement of the Articles upon which the Excise Duty was charged, &c.—*(continued)*.

Excise Duties in 1814, 1815.

IRELAND.

Articles.	IRELAND. Year ended 5th January, 1814. Gross.	1814. Net.	1815. Gross.	1815. Net.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Auctions	8,956 3 1	8,955 11 1	6,802 4 1	6,267 7 11
Beer	. .	. .	. .	. .
Bricks and Tiles	. .	. .	. .	. .
Candles	. .	. .	. .	. .
Cocoa Nuts and Coffee	. .	. .	. .	. .
Cyder, Perry, and Verjuice	. .	. .	. .	. .
Glass	509 19 11	460 4 2½	388 1 11	323 19 0¾
Hides and Skins	42,706 16 7	42,122 12 8¼	40,694 19 3	40,230 14 10½
Hops	. .	. .	. .	. .
Licences	143 2 7	143 2 7	85,297 3 8	85,294 5 10¾
Malt	522,812 13 7	515,640 13 5¾	604,918 2 8	598,656 0 3
Paper	14,798 15 7	12,237 12 0	16,852 9 7	14,822 3 0½
Printed Goods	1,723 5 4	1,669 6 7½	1,433 14 4	1,211 0 2½
Salt	. .	. .	. .	. .
Soap	. .	. .	. .	. .
Spirits {British	1,454,594 2 5	1,323,265 16 8¾	1,312,908 15 3	1,255,071 13 3½
Spirits {Foreign	. .	. .	. .	. .
Starch	. .	. .	. .	. .
Stone Bottles	. .	. .	. .	. .
Sweets and Mead	227 17 0	154 18 2¼	231 1 11	197 16 4½
Tea	. .	. .	. .	. .
Tobacco and Snuff	465,453 6 2	462,483 10 10½	516,196 10 1	515,053 16 8
Vinegar	361 11 9	356 12 3	324 3 3	324 3 3
Wine	. .	. .	6 6 4	6 6 4
Wire	. .	. .	. .	. .
Wrought Plate	4,417 16 9	2,902 8 4¼	3,524 2 7	3,524 2 7
	2,516,705 10 9	2,370,392 9 1	2,589,582 14 11	2,521,033 9 9
Fines and Forfeitures	20,110 18 5	20,110 18 5	33,642 9 5	33,642 9 5
Totals	2,536,816 9 2	2,390,503 7 6	2,623,225 4 4	2,554,675 19 2

Excise Office, London,
24th May, 1834.

G. A. Cottrell,
First General Accountant.

During the interval of twenty years which has elapsed since the period included in the last of the above returns, the whole of such interval being a period of peace, various alterations have taken place, both in the number of articles charged, and in the amount of duties, and especially by the Act of 59 Geo. 3, c. 53, whereby additional duties were granted on tea, coffee, and cocoa-nuts, tobacco and snuff, pepper, malt, and British spirits. The general list, however, of duty-charged articles has continued nearly the same up to the year 1832, when the duties were discontinued on the important articles of hides and skins, and printed goods; these reductions have been followed by the discontinuance of the whole of the duties on beer, tiles, candles, starch, stone bottles, and sweets, of half of the duty on soap, of one-third of the duty on Irish spirits, of two-thirds of the duty on flint glass, and of one half of the duty on first class paper, so that a statement (similar to those which are given above) for the last five years, ending 5th January 1836, will be as follows, *viz.*—

A STATEMENT of the Articles upon which the Excise Duty was charged in each of the five Years received from each

	ARTICLES.	Year ended 5th January 1832. Gross. £.	s.	d.	Net. £.	s.	d.	Year ended 5th January 1833. Gross. £.	s.	d.	Net. £.	s.	d.
ENGLAND.	Auctions	202,013	4	3	190,410	13	8¼	207,793	17	3½	199,240	17	1½
	Beer	229	5	2¾	..			106	18	10	51	6	0
	Bricks and Tiles	364,983	18	3½	355,615	6	3¾	323,586	8	3	315,644	4	0½
	Candles	452,008	4	5½	445,937	15	6	42,532	17	4	40,763	17	7½
	Cyder and Perry	1	4	11¼	..			..			..		
	Glass	642,391	8	9¾	470,592	13	6¾	676,494	1	9¾	510,732	16	8
	Hides and Skins	20	18	2	..			2	1	0	..		
	Hops	152,296	11	0½	148,594	19	2½	300,279	5	1	294,325	17	7
	Licences	686,507	4	3½	686,428	5	6½	684,609	17	11	684,541	9	5
	Malt	3,955,460	14	2	3,940,097	17	6	4,346,867	9	6½	4,328,843	15	7½
	Paper	600,973	12	3½	564,502	7	5½	670,629	19	11¾	631,923	2	3¼
	Printed Goods	491,066	15	7¾	..			3,572	4	9	3,372	6	1¼
	Soap	1,300,702	6	9¾	1,019,959	18	4½	1,402,827	10	5¼	1,054,029	13	1½
	Spirits (Home-made)	1,955,793	16	0¼	1,954,578	16	0¼	2,054,069	4	7¾	2,054,069	4	7¾
	Starch	89,408	17	7¼	77,851	13	11	100,459	9	1	87,110	3	9
	Stone Bottles	3,321	15	8¾	2,954	5	5	3,646	7	1	3,420	3	10¼
	Sweets and Mead	2,214	12	6	2,214	12	6	3,739	9	1	3,739	9	1
	Tea	3,344,913	11	6½	3,344,913	11	6½	3,509,834	13	7	3,509,834	13	7
	Vinegar	18,735	3	3	18,735	3	3	22,380	3	8	22,380	3	8
		14,263,043	5	0	13,223,297	19	9½	14,353,431	19	4½	13,744,023	4	2
	Payments on several Articles exceeding the Receipt	..			190,429	19	6¼	..			113	17	6
					13,032,868	0	3¼				13,743,909	6	8
	Late Collectors' Balances	..			..			..			..		
	Profits made by Returns of Money	..			..			..			..		
	Law Costs recovered	10,569	8	3½	10,569	8	3½	1,316	10	5¼	1,316	10	5½
	Fines and Forfeitures	49,685	17	7¾	49,685	17	7¾	15,259	15	4½	15,259	15	4½
	Totals	14,323,298	10	11¼	13,093,123	6	2¼	14,370,008	5	2¼	13,760,485	12	5¾
SCOTLAND.	Auctions	17,813	0	4¾	17,804	15	10¾	17,839	6	8¼	17,784	13	4¼
	Beer	..			..			..			..		
	Bricks and Tiles	10,110	19	11¾	9,622	6	6	10,033	18	9¾	9,612	14	2
	Candles	25,451	4	2	24,721	5	6	2,556	1	3½	2,393	13	8½
	Cyder and Perry	..			..			..			..		
	Glass	71,098	3	4½	45,871	13	8¾	52,588	2	11¼	31,460	3	8
	Licences	108,236	16	0	107,461	15	3	101,654	19	0	100,705	14	9
	Malt	513,666	5	8¾	196,759	3	9½	468,558	17	11¾	241,319	18	6¼
	Paper	101,405	15	5¼	92,441	5	6¾	107,715	12	5½	99,017	15	3
	Printed Goods	123,523	5	3	58,968	4	6½	2	18	9¼	2	18	9¼
	Soap	130,773	9	10½	118,302	14	2	147,517	4	11	132,189	18	10½
	Spirits (Home-made)	1,459,029	8	0	1,458,852	9	5½	1,355,271	4	7¼	1,355,215	3	2¾
	Starch	10,922	13	8¼	953	6	9	11,864	13	7¼	768	5	9¾
	Stone Bottles	227	5	0	100	3	9	361	3	3	137	19	7
	Sweets and Mead	52	0	6	52	0	6	112	12	6	112	12	6
	Tea	..			..			..			..		
	Vinegar	169	7	8	169	7	8	196	18	0	196	18	0
		2,572,479	15	0¾	2,132,080	13	0½	2,276,273	14	9¾	1,990,918	10	1½
	Payments on several Articles exceeding the Receipt	..			425	9	5	..			..		
					2,131,655	3	7½						
	Late Collectors' Balances	..			..			..			..		
	Law Costs recovered	1,263	14	8	1,263	14	8	970	18	9	970	18	9
	Fines and Forfeitures	3,221	14	4½	3,221	14	4½	3,483	14	8¾	3,483	14	8¾
	Produce of the Stock, &c. belonging to late Scotch Excise Incorporation, accounted for as duties, per Act 5 & 6 Wm. 4, c. 72	..			..			..			..		
	Totals	2,576,965	4	1¼	2,136,140	12	8	2,280,728	8	3½	1,995,373	3	7¼
IRELAND.	Auctions	10,401	0	2¼	9,869	15	0¾	10,428	11	8	10,210	4	1
	Beer	..			..			..			..		
	Bricks and Tiles	..			..			..			..		
	Candles	..			..			..			..		
	Cyder and Perry	1	0	0	1	0	0	..			..		
	Glass	18,965	5	9½	15,120	8	8¾	22,366	7	2	18,240	9	4½
	Hides and Skins	0	13	8¾	0	13	8¾	..			..		
	Hops	..			..			..			..		
	Licences	125,337	15	0	125,285	4	0	112,184	15	0	112,111	3	3
	Malt	225,901	3	4¾	222,476	16	5¼	260,989	9	10¾	254,966	6	8¼
	Paper	20,868	4	8¼	20,160	19	11¼	25,637	18	1¼	25,199	0	11¾
	Printed Goods	..			..			..			..		
	Soap	..			..			..			..		
	Spirits (Home-made)	1,781,941	10	1½	1,781,694	0	0¾	1,754,032	3	6	1,753,894	9	2
	Starch	..			..			..			..		
	Stone Bottles	..			..			..			..		
	Sweets and Mead	84	1	9	84	1	9	137	17	6	137	17	6
	Tea	5	1	3	5	1	3	..			..		
	Vinegar	409	10	8	409	10	8	411	1	2	411	1	2
		2,183,915	6	7	2,175,107	11	7½	2,186,188	4	0	2,175,170	12	2½
	Payments on several Articles exceeding the Receipt	..			..			..			..		
	Late Collectors' Balances	1,131	2	10	1,131	2	10	2,493	16	4½	2,493	16	4½
	Profits made by Returns of Money	..			..			..			..		
	Law Costs recovered	938	1	2¾	938	1	2¾	1,364	16	6½	1,364	16	6½
	Fines and Forfeitures	7,094	13	11½	7,094	13	11½	8,712	15	5	8,712	15	5
	Totals	2,193,079	4	7¼	2,184,271	9	7¾	2,198,759	12	4	2,187,742	0	6½

ended 5th January 1832, 1833, 1834, 1835, and 1836; and of the Gross and Net Amounts of Revenue in those Years.

Year ended 5th January 1834.						Year ended 5th January 1835.						Year ended 5th January 1836.					
Gross.			Net.			Gross.			Net.			Gross.			Net.		
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
216,453	2	4¾	213,435	7	9	223,412	9	9¾	220,341	17	4¾	215,171	2	0	211,896	5	2½
..			..			..			..			..			..		
304,193	10	8½	297,714	6	9¾	337,899	10	8½	333,278	9	11½	395,080	7	8¾	391,212	15	6
..			..			..			..			..			..		
..			..			..			..			..			..		
775,150	18	7¼	570,363	6	4½	861,776	16	11¾	627,802	11	10	921,544	7	10¼	611,717	17	5¾
..			..			..			..			..			..		
242,153	16	8	228,317	0	0	271,525	1	5½	264,269	1	5½	333,856	3	6	324,792	4	2
699,148	11	8	699,068	6	2	835,426	13	11	835,356	12	8	847,259	8	11¾	847,064	13	2
4,347,157	6	5¾	4,325,539	11	6¼	4,338,221	17	6¾	4,320,337	14	5¾	4,321,456	14	2¼	4,299,767	13	4¼
713,187	6	11	668,755	11	10½	742,083	1	7½	690,012	1	9¾	742,101	13	3¼	681,180	11	9½
2,004	6	0½	1,925	0	11½	..			..			..			..		
1,128,468	15	1½	770,659	18	3	845,768	5	2	654,849	18	0	891,647	6	7¾	698,802	8	8¾
2,268,876	6	6½	2,268,876	6	6½	2,284,403	13	1½	2,284,399	7	0	2,155,531	9	4¼	2,155,511	6	11¾
105,320	7	0½	89,844	3	6¼	64,655	18	5½	37,252	4	6	..			..		
3,851	4	9¼	3,427	12	8	4,552	14	6¼	3,856	5	9¼	..			..		
2,459	5	6	2,459	5	6	3,179	16	11	3,179	16	11	..			..		
3,444,101	18	1	3,444,101	18	1	1,455,457	17	11	1,455,457	17	11	59	12	7¼	59	12	7¼
23,977	14	6	23,977	14	6	24,343	14	9	24,343	14	9	25,871	0	8½	25,871	0	8½
14,276,504	11	0½	13,608,465	10	6¾	12,292,707	12	10¾	11,754,737	14	5½	10,849,579	6	10	10,247,876	9	8¼
..			19	19	9½	..			98	14	1¾	..			3,992	18	4½
			13,608,445	10	9¼				11,754,639	0	3¾				10,243,883	11	3¾
..			..			..			..			..			..		
..			..			..			..			..			..		
1,373	0	4	1,373	0	4	1,962	2	6½	1,962	2	6½	876	11	4¾	876	11	4¾
9,610	10	3¼	9,610	10	3¼	8,980	6	5¾	8,980	6	5¾	10,726	4	11½	10,726	4	11½
14,287,488	1	7¾	13,619,429	1	4½	12,303,650	1	11	11,765,531	9	4	10,861,182	3	2¼	10,255,486	7	8
17,459	11	7¼	17,444	19	11¼	21,517	9	2	21,515	8	2	19,766	17	11¼	19,614	16	6¼
..			..			..			..			..			..		
7,821	18	1¼	7,494	3	11¼	8,099	11	3	7,641	15	5¼	8,945	11	7½	8,560	13	1
..			..			..			..			..			..		
..			..			..			..			..			..		
34,165	5	5	21,178	16	11	36,377	0	11½	23,465	19	9½	39,554	4	2	20,164	6	6½
104,026	18	0	103,233	2	0	124,567	6	9	123,909	4	9	124,564	12	0	123,684	14	4½
529,520	10	4½	355,193	14	4½	558,755	10	6	378,733	1	7	548,147	10	6½	368,084	11	8
112,248	9	4	100,591	7	1¾	113,418	3	0¾	104,375	10	1¼	126,915	18	9½	114,965	10	10½
						425	13	1	425	13	1	..			..		
..			..			..			..			..			..		
118,477	10	1½	101,080	5	3½	92,248	6	5¾	81,262	15	5	82,451	11	9½	73,835	12	1
1,477,115	9	4½	1,477,073	19	3½	1,507,435	1	3¼	1,507,433	7	11¼	1,467,514	15	3	1,467,497	16	1½
12,179	16	8½	1,723	14	8¼	8,295	14	5	..			..			..		
350	18	9	136	2	7½	300	4	9½	86	6	8¾	..			..		
154	2	6	154	2	6	249	9	0	249	9	0	..			..		
						1	0	9	1	0	9	..			..		
..			..			..			..			..			..		
184	0	11	184	0	11	170	12	0	170	12	0	222	15	8	222	15	8
2,413,704	11	2	2,185,488	9	7	2,471,861	3	5¾	2,249,270	4	9	2,418,083	17	9¼	2,196,630	16	11¼
..			..			..			10,557	10	3¾	..			2,290	13	7½
									2,238,712	14	5¼				2,194,340	3	3¾
..			..			..			..			..			..		
560	14	10	560	14	10	1,011	18	4	1,011	18	4	215	0	8½	215	0	8½
4,968	17	2¼	4,968	17	2¼	4,861	14	0¾	4,861	14	0¾	2,027	0	11¾	2,027	0	11¾
..			..			..			..			36,379	4	9	36,379	4	9
2,419,234	3	2¼	2,199,018	1	7¼	2,477,734	15	10½	2,244,586	6	10	2,456,705	4	2½	2,232,961	9	9
9,932	6	6½	9,764	18	0½	11,588	16	3½	11,262	14	3½	10,838	11	8¼	10,512	4	5¼
..			..			..			..			..			..		
..			..			..			..			..			..		
..			..			..			..			..			..		
..			..			..			..			..			..		
19,241	6	8	14,678	19	11	18,668	5	0	15,175	15	10	16,630	0	7½	14,754	6	6½
2	5	0¾	2	5	0¾	..			..			..			..		
..			..			..			..			..			..		
123,591	1	6	123,297	3	6	145,132	1	8	144,777	1	8	146,212	17	3½	146,174	1	3½
244,534	16	0¾	242,340	18	5½	266,553	5	2	264,252	18	7	260,294	13	11¼	257,669	1	6¾
28,886	5	9	28,237	5	3	28,876	10	1½	27,965	11	7½	33,321	19	4¾	32,878	12	10¾
..			..			..			..			..			..		
..			..			..			..			..			..		
1,512,579	17	11¾	1,511,916	11	3¾	1,495,193	11	4½	1,494,835	1	10½	1,436,191	7	5	1,436,187	15	1
..			..			..			..			..			..		
..			..			..			..			..			..		
111	6	3	111	6	3	97	13	6	97	13	6	..			..		
..			..			..			..			..			..		
458	18	8	458	18	8	420	13	0	420	13	0	408	8	8	408	8	8
1,939,158	4	5¾	1,930,808	6	5½	1,966,530	16	1½	1,958,787	10	4½	1,903,897	19	0¼	1,898,584	10	5¾
..			..			..			..			..			..		
481	4	7½	481	4	7½	597	12	5½	597	12	5½	918	12	0	918	12	0
..			..			..			..			..			..		
1,319	12	5¼	1,319	12	5¼	2,128	6	1¾	2,128	6	1¾	1,811	11	8½	1,811	11	8½
10,355	15	7½	10,355	15	7½	6,074	18	2¼	6,074	18	2¼	4,836	5	6¾	4,836	5	6¾
1,951,314	17	2	1,942,964	19	1¾	1,975,331	12	11	1,967,588	7	2	1,911,464	8	3½	1,906,150	19	9

A consideration of these several tables containing the enumeration of the various articles which are the subjects of Excise taxation will naturally suggest the marked line of distinction which exists between those articles in respect to their fitness to be selected as subjects for a public tax, from their belonging on the one hand to the class of luxuries, or on the other to that of useful manufactures.

As the question of what is, or is not to be deemed a luxury must be decided in relation to the habits and usages of society at different times and under different circumstances, it would obviously be difficult, if not impracticable, to establish any accurate definition of the articles which ought in strictness to be classed under that denomination. With a view, however, to their present purpose, the Commissioners of Inquiry assume that a general distinction on this point has been sufficiently established by common consent and acknowledgment; and in accordance with this distinction, they apprehend that they are justified in considering the taxes on spirits, malt, hops, and sweets, or home-made wines, as taxes on luxuries, whilst those on paper, soap, glass, bricks, starch, vinegar, and stone bottles, may be described as heads of taxation on articles of useful manufacture.

In making a selection of objects for internal or Excise taxation, the Commissioners imagine there will be little difference of opinion as to the comparative fitness for that purpose of the two classes of articles which are above enumerated, and that whilst the first or class of luxuries, must be admitted to afford one of the most appropriate and least objectionable of the sources from which this species of taxation can be supplied, the tax on the second, or class of manufactures, is liable to some of the strongest and most general objections which can be alleged against any species of taxation, except perhaps that which is imposed on the raw produce and raw materials from which the above or other descriptions of manufactures are made.

The weight of these objections can perhaps be fully appreciated by those only who have occasion to examine the details of the regulations of Excise, as applied to the various manufactures which are subjected to them; but the general nature of the inconveniences which are necessarily produced by them, will be sufficiently apparent by adverting to some of the principal effects which are in practice found to attend their operation.

In the first place, it is obviously necessary, for the purposes of the revenue survey, that the officers of the department should have a complete and general cognizance of a manufacture during every part of its process; that the business should not be commenced without a licence from the department; and that the buildings, grounds, or premises on which it is carried on, and the various implements, machinery, receptacles, and vessels which are required for its production, should be at all times subject to the survey and inspection, and in many respects under the control of Excise officers; and it is further necessary, in the case of many of the manufactures, that the mode of conducting the business, and the times of commencing or completing the several stages of the operations, should be in a great measure prescribed by the provisions of Acts of Parliament, the observance of which is enforced by severe penalties.

The disadvantages to the manufacturer of conducting his business under such a system of interference and regulation as compared with the free exercise of his ingenuity, skill, and resources at the times and in the manner best suited to his own convenience, do not require to be enlarged upon; but the Commissioners briefly allude, as amongst the most prominent of these disadvantages, to the discouragement to all attempts at invention or improvement, which must arise as well from the interference of the prescribed rules with any change in the management of the process, and from the obligations imposed upon many manufacturers of obtaining certain amounts of produce from given quantities of materials, in prescribed times,

as from the circumstance that the person who makes any experiment or attempt at improvement is, by the necessary publicity given to every part of a process conducted under Excise regulation, debarred from the private or exclusive advantages which should be the reward of a successful invention. Under this system the manufacturer is also prevented from giving effect to the inventions or improvements of others, for which his manufacture may furnish the means, if for that purpose he shall be obliged to depart from the mode prescribed by law for the conduct of his business. The Commissioners of Inquiry have met with repeated instances of this species of inconvenience during their inquiries, and they especially refer to a statement of the plate-glass manufacturers at Newcastle, which was confirmed by the evidence of the engineer and secretary to the Commissioners of Northern Light-Houses at Edinburgh.

Seventh Report. Appendix Nos. 93, 98.

Polyzonal Lens for Light-houses.

In the course of some recent scientific researches on the refraction of light, it had been suggested that a lens or a series of lenses, of a peculiar construction called a polyzonal lens, would possess the power of refracting light to an extent much beyond any glass or other contrivance which had been hitherto applied to the use of light-houses. Under the sanction of Sir D. Brewster's recommendation, the Commissioners of Northern Lights applied to the manufacturers of Newcastle to prepare specimens of the proposed lens for the purposes of the experiment. This order, it appears, would have been immediately complied with but for the restrictions of the Excise, it being found that the glass for the lens would require to be cast of a thickness much beyond what was allowed by the existing regulations, and that the manufacturers would thereby become liable to what they considered as an excessive rate of duty; under these circumstances the manufacturers stated that they felt themselves compelled to decline the order after having prepared models and made other arrangements for carrying it into effect, and the Commissioners were informed that, unless a relaxation of the Excise regulations was obtained, the order would be transmitted for execution to a manufactory in France. The consequence was the suspension (at least) of an experiment which promised results of the most unquestionable public utility at the precise season of the year when any increase to the power of light may be said to have been of the utmost public importance.

Lenses for Telescopes.

This instance of the injurious interference of the Excise laws with the pursuits of useful science becomes the more worthy of attention from the fact, which can be equally well established, that another most important branch of the same manufacture, namely, that of lenses for the superior kinds of telescopes, of which at one time England had the supply of all Europe, has within these few years been transferred to France and Italy, entirely in consequence of the prohibition in this country against conducting the necessary series of preliminary experiments.

Thirteenth Report, Pages 51 to 54.

The injurious effects of the Excise regulations, in preventing the application of the various kinds of Glass to some of the most important purposes connected with the arts and sciences, are strongly pointed out by the Commissioners of Inquiry in their Thirteenth Report upon that head of duty; and the evidence of Mr. Aikin, the Secretary to the Society of Arts; of Mr. Dollond, the eminent manufacturer of optical instruments; and of Mr. Frederick Fincham, an extensive manufacturing chemist,—all of them gentlemen eminently conversant with the subject,—are specially referred to, in proof of the impediments which these regulations interpose, amounting in many cases to a complete bar in the way of those experimental researches which are necessary for the adequate pursuit of objects connected with some of the most important branches of science.

Page 52.

Page 53.

Mr. Dollond describes very forcibly, in a letter which is inserted in the Report, the difficulties with which he has had to contend, in consequence of Excise regula-

Page 52.

tions, in his attempts to improve his instruments, it appearing that he is almost entirely dependent upon foreign manufacturers for the supply of that particular kind of glass which is required for the large telescopes, and which he is willing to buy at almost any price, but which, from the extreme care required in its manufacture, is not always to be procured. Mr. Dollond states, therefore, that it would be a great advantage if it could be manufactured at home; but he adds: 'As I found 'that every experiment must have the same permission, and as that could only be 'obtained through petition that took three or four months to get through, I gave 'them up in despair; and if the manufacture was not shackled with the Excise 'restrictions, which are essential to prevent fraud, we should be enabled to 'accomplish the object required, and make a superior article to that of foreign 'manufacture.'

Page 53. Mr. Fincham describes his having been prevented by the direct interference of the Excise from prosecuting his improvements, which consisted principally in making green or bottle glass of a quality far superior to any that had hitherto been produced in this country, such interference having taken place upon the ground that 'he produced an article so good that it could not be sufficiently distinguished 'from flint glass.'

The Commissioners of Inquiry justly observe, that in a national point of view, few things could be considered as more deserving of encouragement than such an application of science as that put in practice by Mr. Fincham, to the promotion of one of the most useful of native manufactures; and which in this instance becomes of the more importance from the fact of the green glass being so much better adapted to some purposes of high importance in the arts, connected with chemical operations and experiments, than flint glass, upon which acid operates in consequence of the oxide of lead which is used in its preparation. The consequence is, that our chemists are for many purposes 'obliged to have recourse to vessels of 'green glass made in other countries,' and that in this instance, therefore, as in the case of the glass for telescopes, we are dependent upon foreign manufacture, although possessing within ourselves the means and resources of manufacturing the glass required of the best possible description.

Page 54.

Ruby Glass. The prohibition which the practical effect of the regulations imposes on the manufacture of the beautiful coloured glass called ruby, is clearly described by Mr. Bower, of the Hunslet Glass-works near Leeds.

A further disadvantage attending the application of fiscal regulations to processes of manufacture, arises from their compelling such processes in many instances to be carried on in a less economical and productive manner than would be practised if the manufacturer were left unrestricted in his mode of conducting them: statements of instances in which a waste of materials, time, and labour is by these means occasioned, will be found in the examinations which are annexed to the Reports on the several duty-charged commodities. It may be sufficient here to mention an instance also arising in the manufacture of glass, which was brought to the notice of the Commissioners of Inquiry by the glass manufacturers at Newcastle, namely, the loss and inconvenience which they sustain from being compelled to work up the whole quantity of the materials or metal contained in the furnace or arch in which they are fused, and to pay the Excise duty on the whole of the quantities so worked up, although it is well known that a considerable portion of those materials cannot be in a state fit to form a part of the manufactured article; and that they must, after being thus unnecessarily brought into the state of imperfect glass, be broken up and thrown again into the melting pots. As this superfluous process is necessarily gone through every time the furnaces are opened or drawn, the aggregate loss of time, labour, and materials in

an extensive manufactory must obviously be very great; in addition to which there is the manifest injustice of requiring duty to be paid more than once on the same portion of materials.

Instances of a similar kind might be adduced from nearly every one of those manufactures which are classed by the Excise as belonging to the growing duty trades; and so highly is the disadvantage arising from the official interference of the Excise rated, that one of the deputation of London distillers stated his conviction that, assuming as a preliminary that the duties should be fully and effectively secured, it would be well worth his while to pay £3,000 per annum, for the privilege of exemption from Excise interference.

In referring to these injurious effects upon the manufacturers or traders, it should be recollected that they must also be felt in an accumulated degree by the public who are the consumers, against whom the tax operates by the addition made to the price of the commodity, not only by its direct amount, but by the necessity of compensating the manufacturer for his advance of capital in defraying it, and also by the increased cost of production arising from the unnecessary additions to the expenses of manufacturing which have been alluded to. It may be observed that the enhancement in the price of an article of general use, when such enhancement is produced by institutions peculiar to any one country, at the same time that it checks consumption, and thus diminishes the employment of industry and capital in that country, has the further effect of giving direct encouragement to foreign competitors in trade; and instances might he adduced in which the supply of articles in general demand has been partially or entirely transferred from a native to a foreign market through the effects of internal taxation. In the course of their recent inquiries in Scotland, these consequences were strongly illustrated by the circumstances brought before the Commissioners in their examination of a case to which much attention had been drawn, relating to an improved process for the manufacture of potato-flour. An establishment upon a large scale had been recently commenced for this purpose in the neighbourhood of Glasgow, the principal object of which appears to have been to supply the weavers of that manufacturing district, at a cheap rate, with a substance well adapted for preparing the paste or size with which their yarns are moistened previous to the process of weaving. The article generally employed for this purpose is stated to have been paste made from American wheat, for which it was naturally thought desirable to substitute an article of home growth, the produce of the districts in which the trade of weaving principally prevails. The potato-flour prepared by the process in question is produced in a highly-purified state; and, independently of the supply of paste to the weavers, the manufacture is considered as promising, in consequence of the nutritious particles of the root being concentrated in a higher degree than had been attained by previous attempts, still more important national advantages, from extending and improving the preparation of the potato as an article of food, and more especially from reducing it into a state in which, as the Commissioners were informed, it might be preserved for almost any length of time. It was also stated that the manufacture had proved eminently successful for the object for which it was primarily undertaken, and that the paste prepared from it was found to answer the purpose of the weaver in all respects as well, and in some better, than when prepared from the article of foreign production for which it was substituted; the demand for this description of flour is stated to have been in consequence rapidly increasing, and to have led to preparations for the establishment of the manufacture on a very extended scale, both in Scotland and Ireland, at the period when (a short time before the date of the examination of the Commissioners into

Potato Flour.

the subject) the manufacture was wholly suspended by the interference of the Board of Excise. This interference is represented to have been caused by the attempt of a bleacher in the north of Scotland to make this potato-flour the means of a fraud upon the Excise, by claiming, in respect of a quantity of such flour used by him for the purposes of bleaching, the drawback to which he would have been entitled if he had employed for that purpose a corresponding quantity of duty-paid starch. This latter article, as is well known, is applied to the various kinds of linen or cotton cloths in their finished or manufactured state, and, although it may be produced from the same materials, it is in a state of preparation quite distinct from that of the paste or size applied to yarn previously to weaving; and it is further stated that the potato-flour could not by any degree of preparation be made to answer permanently and effectually as a substitute for starch, on account of some of the inherent qualities of this flour, and more especially on account of its tendency to attract moisture: at all events, the Commissioners of Inquiry believe it had not been asserted that the potato-flour produced in the establishment to which they refer had been, or was intended to be employed for any other purposes than those already alluded to, namely, as an article of food, and for preparing the yarns of the weaver. The Board of Excise, however, felt it to be their duty to send a notice to the manufacturers of potato-flour requiring them "to take out licences as makers of starch, and henceforth to conform to the starch laws in the manufacture of potato-flour." The consequence of this order was the total suspension of an important and improving branch of manufacture in the district where it was peculiarly required; and in tracing the further effects of this suspension will be found an illustration of the various kinds of inconvenience above adverted to, as arising from the imposition of taxes upon useful manufactures; for it is apparent that in this instance there has been a check on invention and improvement, a check on the most economical mode of producing an article of general consumption, a consequent increased price and diminished consumption of that article, an immediate loss of capital to the proprietor, and a loss of employment and means of subsistence to the workman—the latter will be seen by the evidence to have occurred to a considerable amount.

Eighth Report, Appendix No. 28.

It may perhaps be remarked, that cases similar to that just referred to, and others which might be brought forward in proof of the assertion as to the injury arising to the manufacturers by being subjected to Excise taxation, are of an unusual and peculiar character, and that they occur under circumstances of too limited and partial application to be made the foundation of an assertion of so general a nature. To this objection it may be replied, that the evils incident to the Excise taxation of manufactures are inherent in the principle of all such taxation, and in their general effect are unavoidable, although they may vary in their degree and mode of pressure under different circumstances; and it may be added, as a position of equally general application, that the evils are in all respects greatly increased through the attempts which are so frequently made to obtain a large amount of revenue by fixing the rates of duty immoderately high. Amongst the inevitable consequences of these high rates of duty may be ranked the following, which cannot fail to be considered as so many additional evils beyond those incident even to moderate degrees of taxation: 1st, multiplicity and complexity of regulations; 2dly, severity of penal enactments and prosecutions; 3dly, increased vigilance and closeness of inspection of the trader, and consequently additional interference with the trade; 4thly, the various kinds of vexation and annoyance to the trader necessarily attendant upon this severity of regulation and closeness of inspection; 5thly, the temptation and encouragement to a system of evasion of duty by those who are fraudulently disposed, and the consequent injury

to the fair trader; 6thly, the temptation held out and the numerous opportunities afforded for the corruption of officers; 7thly, the inevitable increase in the general expenses of collection; 8thly, the failure in the attempt to obtain an amount of duty in any degree commensurate with the rate of taxation imposed or equivalent to what the article might be made to produce under a more moderate and better adapted rate.

The Commissioners of Inquiry state that every one of the evil consequences of which the enumeration is above given, will, on an investigation of the cases in which they have arisen, be found to have been either wholly produced, or at least produced in an aggravated degree, by having carried the rates of duty too high. All experience of this mode of taxation has proved that, as to every article which is the object of it, there is a certain limit to the amount of duty which cannot be exceeded without creating such a temptation to its evasion altogether, or in part, as to call for that multiplicity of regulations, restrictions, and penalties, and the various inconveniences resulting from them, which are above adverted to, and also without leading to an evil attended with consequences more extensively injurious than them all, in the effect produced upon the general habits and morals of the people by any cause which leads them to an habitual and almost undisguised practice of violating any branch of the law.

In proof of the above positions, the Commissioners of Inquiry confidently refer to the results of all former inquiries into the operation of the Excise law in the various parts of the kingdom, whether carried on by Commissioners specially appointed, or by the Commissioners or officers of the Excise. It appears, however, that the evils described, have of late years been greatly mitigated and reduced by the improvements which have taken place—in the nature and application of the regulations relating to exciseable articles—in the general character and conduct of the various descriptions of the officers employed in the department—and also in the general conduct and mode of dealing of the manufacturers or traders who are subject to the regulations.

Notwithstanding, however, these recent improvements, which the examinations of the Commissioners in the three divisions of the kingdom have shown to be most extensively beneficial, it appears to the Commissioners that there is much which may still be done in order to promote the object of bringing our system of Excise taxation into a state as sound and satisfactory as the objections inherent in all such systems will permit.

The Commissioners of Inquiry refrained from attempting a detailed enumeration of the various alterations of the present law or practice which might, in their opinion, be beneficially introduced; but there are some leading points of general application, an immediate attention to which they are satisfied would be attended with the most useful results.

Consolidation of the Laws.

The first of these is, The consolidation of the laws relating to the various duties of Excise.

43 Geo. 3, c. 59; 7 & 8 Geo. 4, c. 53.

Although much has been done towards this object by the Acts of the two late reigns, yet the attempt with respect to the Excise has hitherto stopped far short of a similar measure introduced with respect to the department of Customs. It is obvious that a consolidation, in order to be effectual and complete, should comprise a repeal of all pre-existing statutes, with a re-enactment of such parts of the law only as it may be expedient to retain. The repeal contained in the late general Act is confined to the laws relating "to the collection and management of the revenue of Excise throughout Great Britain and Ireland"—whilst the still more extensive branch of the law which contains the provisions under which the several heads of duty are charged, and the multifarious and complicated regulations

affecting the manufacturers, traders, or others, who are subject to them, although it has been consolidated with respect to some of the most important heads of duty, remains as to others to be collected from the almost innumerable variety of Excise laws which have been passed in every reign succeeding their first enactment. The slightest reflection upon what has, within our own times, taken place, in all that relates to the various processes of manufacture and the arts, more especially those to which the improvements in chemical science are applicable, will sufficiently show the necessity of repeated revisions and alterations of that branch of law which is professedly framed to regulate and meet the results of those processes. From the want of such revisions, it is notorious that many parts of the existing Excise laws are become obsolete and inapplicable to the objects for which they were framed, and many others are in practice found to be unnecessarily vexatious and oppressive: without enlarging, however, upon these facts, the Commissioners of Inquiry state that it will be sufficient to refer to the advantages, as well as the general satisfaction, which have attended the revision and consolidation of the laws relating to the several duties of the Customs, as the grounds of their recommendation, that a similar measure should, with as little delay as possible, be directed to take place with respect to the laws which concern the various heads of duty under the Excise.

Revision and Simplification of the Regulations

Secondly, The existing regulations to be revised with a view to their simplification. In addition to the general revision and consolidation of the Excise laws, it seems important to direct attention to the special regulations as applied to particular manufactures or trades: there can be no doubt that a careful comparison of these regulations with the process or manufacture, if conducted by persons scientifically as well as practically conversant with the subject, will lead to an important reduction in the number of these regulations, and to a simplification in form and language of those which may remain. The full benefit of such an improvement cannot perhaps be fully appreciated, except by those who have had opportunities of witnessing the feelings of disgust and dissatisfaction expressed by traders, from their being subjected in the conduct of their business to a code of rules and regulations to which, from their multiplicity and complexity, they state it to be next to impossible that they should in all respects conform.

Revision and Reduction of Penalties.

Thirdly, The revision and reduction of the rates of penalties. Amongst the anomalies of the Excise laws there are few that excite more general observation than the indiscriminate and disproportionate application of penalties to the innumerable acts (many of them of a nature wholly indifferent and innocent in themselves) which are thereby made offences. The Commissioners of Inquiry have been satisfied in the course of their inquiries, and their impression has been confirmed by that of many persons of high authority in the department, that the list of these penalties is infinitely too numerous and their amounts generally too high. The effect of excessive penalties in defeating the objects for which they were imposed, is so generally admitted, and the practical illustration of this effect throughout the administration of the Excise laws is a matter of such notoriety, that the Commissioners considered it unnecessary to extend remarks upon this point, having already stated sufficient grounds for their recommendation that the penalties throughout the Excise Acts should be revised and generally reduced.

In concluding these observations, which have been suggested by their examination into the general nature and tendency of the present system of Excise laws, considered as a system of taxation, and which were submitted to your Lordships as introductory to the first Report on one of the Excise "growing duty trades," the Commissioners of Inquiry stated that, in alluding to the injurious effects on manufacturing industry arising from the operation of these laws, they had not merely

Seventh Report
Part I.
British Spirits.

relied upon the probability of such being the result as a theoretical conclusion almost necessary, but that the actual existence of these injurious effects had in many instances been fully substantiated by evidence collected in the course of their recent inquiries, and that in other cases where injury to the trade or manufacture is not found as the direct result of Excise regulations, their tendency to produce such consequences will be sufficiently apparent from the examinations taken in various parts of the kingdom, which will be referred to in the course of the several Reports, comprised in the following pages.

1st *REPORT*, TEA PERMITS AND SURVEYS.

There were obviously many circumstances which rendered it of importance for the Commissioners to give their earliest attention to the Excise regulations affecting the article *Tea:* but the chief inducement to their doing so was its being one of those articles of foreign production subject to the Excise regulations,—*viz.*, Tea, Wine, Tobacco, and foreign Spirits, all of which are subject on importation to a high rate of duty, with the collection of which the department of Customs is peculiarly charged.

A very considerable portion of the Excise establishment appears to have been rendered necessary by the superintendence and control exercised by the Excise over the dealers in these articles, a control which occasioned a great extent of interference with the private concerns of those dealers. The Commissioners observe that this interference cannot be justified except on strong grounds of expediency, and that these grounds can only consist in the further security to the revenue, to be obtained by subjecting the articles in question to the regulations of the Excise, with the view of preventing any quantity of them from getting into consumption without payment of duty. The Commissioners add that this further security has been presumed to be necessary, on the supposition that the regulations of the Customs, and the vigilance of the officers of that department, and more especially of the coast-guard, which has been placed upon its present efficient footing, at an expense of nearly half a million a year for the express purpose of preventing the introduction of foreign articles without payment of duty, may be successfully evaded.

The nature of the Excise interference is described by the Commissioners to be,—

1st. That every dealer shall make entry of his premises.

2d. That he shall take out a licence.

3d. That he shall enter all sales in books provided by the Excise.

4th. That none of these articles, except in small limited quantities, shall be moved from one place to another without a written authority called a permit;—and,

5th. That an account of the stock of every dealer in these articles shall be taken by the officers of Excise at certain short intervals of time, generally twenty-eight days.

The extent to which the public are interested in every point of view in the question of the expediency, or otherwise, of keeping up these regulations, whether with reference to the heavy expenditure caused by them, or to the trouble and vexatious inquisitions into the private concerns of the dealer which they give rise to, cannot be more strongly illustrated than by the following extract from the Sixth Report of the Commissioners (p. 38), on the tobacco survey, in which, after quoting the recommendations submitted in their First Report for the abolition of the Excise regulations of survey and permit in regard to tea, the Commissioners proceed:

Estimated Savings on the abolition of the Surveys.

'We have recommended in our Second Report the abolition of wine permits 'and surveys; and in our Fourth Report the abolition of the beer survey; and, as 'in the present Report we recommend the abolition of tobacco permits and 'surveys, we are of opinion that if tea, wine, tobacco, and beer, were exempted 'from Excise control, that is, if it were no longer deemed expedient to survey the 'stocks of 101,687 dealers in tea, of 2126 dealers in wine, of 167,102 dealers in 'tobacco, and of 39,868 brewers, making in all 310,783 dealers, or to prepare 'permits for the removal of all tea, wine, and tobacco, or to keep accounts of all 'surveys and permits, or to do a variety of other business which falls on the Excise 'officers, a sum not far short of £100,000 a-year ought to be saved.

'The number of surveys in one year of tea, wine, and tobacco dealers, and of 'brewers, may be estimated at several millions*—of permits issued at 1,657,959— 'and of books of entry at 778,988.'

From the above extract it will be seen that the Commissioners recommended the total abolition of the Excise regulations in regard to the articles tea, wine, tobacco, and beer; it appearing, with regard to the latter article, from the Fourth Report of the Commissioners, that, although not an article of foreign production, they were induced to make it an early object of their inquiries, from finding that the Excise survey in regard to it was one of the most universally diffused throughout the country, and would in fact, so long as it was kept up, be the means of preventing the accomplishment of a large portion of that reduction of the public expenditure which would otherwise be consequent upon the abolition of the Excise regulations in respect to tea, wine, and tobacco.

Pages 29, 30, 31.

With regard to all of these articles, it appears from the extracts inserted in the First Report of the Commissioners on "*Tea Permits and Surveys,*" from the evidence of the members of the Board of Excise, and of the principal surveying officers, that they apprehended great danger to the revenue if the Excise system of survey and permits, which they conceived to be a great check to smuggling, were abolished.

It appears, however, from the same evidence, that the Commissioners and principal officers of Excise allow that the system, more particularly as regards the taking of stock, formed but an imperfect and inefficient check to smuggling; in illustration of which there is the evidence given by the retired officers of Excise, Mr. Sayell, Mr. Salter, and Mr. Lethem, whose opinions, from their length of service in the department, are particularly deserving of consideration: there is also the evidence given by many of the principal tea dealers: from all which it is evident that the dealers possessed the power, if so disposed, of introducing, in spite of the utmost vigilance of the officers, large quantities of smuggled tea into their stocks, and consequently into consumption.

Sir Francis Doyle, First Report, p. 32.

The Commissioners and officers of Excise acknowledged that 'there cannot be 'any accurate check upon decreases of stock, because it depends almost entirely 'upon the account of the man himself in his book;'—that

Sir John Mortlock, ibid.

'What the dealer enters as the amount of his small sales must be taken from 'his own word;'—that

Mr. Plunkett, ibid.

'Dealers of tea may get a considerable quantity of smuggled tea into con- 'sumption by means of their retail decrease.'

Mr. Hart Davis, ibid.

'That if a dealer omits to enter in his small book a portion of the tea sent out 'by him, for which no permit is required, he might certainly replace that quantity 'by smuggled tea without detection, provided the smuggled tea were not seized '*in transitu.*'

* About 15,000,000 surveys annually.

'That the regulation which requires entries to be made of the sales of the 'dealers does not afford an effectual check upon the decreases of their stock, and 'is not *at all* so complied with, as to afford *any thing like* the means of preventing 'fraud, if fraud was intended.' Mr. W. Hetherington First Report, p. 33.

'The answer of Mr. Dehany, the Solicitor of Excise, is still more explicit and 'important, inasmuch as it applies with equal force to the articles "tobacco," '"spirits," and "wine."'

Mr. Dehany stated—'With respect to quantities under 6 lbs. you must be 'content to take whatever may be the description shown in the trader's small 'book, because, as these quantities are not sent out by a permit, you must, not 'having the permit-check, trust to him and to his book; whenever a retail trade 'is carried on, by which I mean a sale of the commodities in such small quantities 'as to be below the quantity for which a permit is required, you cannot have an 'accurate account of the stock, because, by the retail trade, the trader has a 'decrease which you cannot check, whereby he gets a credit for introducing a 'smuggled commodity, be it tea or any other,—tobacco, spirits, and wine.' Mr. Dehany, ibid.

Further extracts are given from the evidence in the Appendix to the First Report, tending to show not only the same inefficiency of the *Excise permits*, but that they were even made use of by the smuggler to cover his illicit trade, and that they were also productive of great inconvenience and hinderance to business, amounting, in some instances of extensive dealers in the country, in a certain degree to a suspension of their trade. Mr. Labrey, ibid., p. 25. Mr. Bentham, ibid.

2d REPORT. WINE. Page 6.

The inquiries of the Commissioners in regard to the Excise regulations affecting *Wine*, show that they were equally inefficient. The Commissioners state, that they 'have found from the witnesses whom they have examined, that (as they 'have already shown in the case of tea) the checks which are thus provided are 'rendered almost entirely useless, as well by the very great laxity which prevails 'in the administration of the law, as by the omission of any effectual provision 'against the possibility of fraud, arising from the sales of quantities under three 'gallons without permit;' 'that with regard to the monthly taking of bottled stock, 'the officer must either rely upon his own computation of the contents of each bin, 'founded on a superficial examination, or he must be satisfied with the account of 'stock rendered to him by the dealer; in either case, ample opportunities for 'fraud being afforded to a person designing to commit fraud.'

'That with regard to wine in casks, the monthly account of stock is only 'taken of those casks which are in use, or, as it is called, in operation.'

'That according to the concurrent testimony of the officers of Excise, and of 'the dealers, the small books in which the daily sales of quantities under three 'gallons ought to be entered, are utterly neglected,'—'and that with regard to 'the operations of bottling and binning, instead of performing these operations in 'the presence of an officer, as required by the letter of the Act, "permission is 'granted to the trader to enter the accounts of these operations in the book 'provided for the purpose, at such times as may be convenient to himself, by 'which the check intended by the law is rendered ineffectual;" "that in fact, the 'regulations, as at present carried into effect, are insufficient to prevent the frauds 'of any dealer who may be disposed to evade the law."' Page 18.

The almost total cessation of any smuggling of wine is stated by the Commissioners of Inquiry to be confirmed alike by the 'officers of Excise, the officers of 'Customs, and the traders,' and still more so by the fact of only 'eighteen gallons Page 9.

'of smuggled wine having been seized by the coast-guard in the last four years 'and a half. The inaptitude also of wine for smuggling, from its bulky nature, 'and the impossibility of compressing it into a small space, as in the case of 'spirits, and also the diminished inducement to smuggle wine, even were it easy 'of accomplishment, in consequence of the reduction of the duties upon French 'wines by the Act 1st and 2d Wm. 4, c. 30, to a rate, as stated in the Report, 'below that of 1786,'-are all circumstances important to be borne in mind, and are strongly confirmatory of the opinion expressed by the Commissioners of Inquiry, that there is no ground whatever for apprehension in the event of the abolition of the Excise system as regards wine.

6th *REPORT*, Tobacco. Page 4.

With respect to Tobacco, which is treated of in the Sixth Report of the Commissioners of Inquiry, the case is in some degree different from those of tea and wine, inasmuch as, in consequence of the great profit the smuggler is able to make by the evasion of the present duty of 3*s.* a pound, a duty which is 900 per cent. on the value of tobacco, smuggling is still carried on to a great extent.

Page 14. The Commissioners therefore felt the necessity of 'a full examination into the 'practical effect of the regulations of the Excise, in order to ascertain how far, in 'point of fact, they actually deprive the manufacturers and dealers of the means 'of getting smuggled tobacco into their possession, and of afterwards sending it 'out for consumption.'

The result of this examination, which is illustrated by extended extracts from the evidence in pages 14 to 29 of the Report, is stated by the Commissioners to be,

Page 24. 'that the main provisions of the Excise laws regarding tobacco,—*viz.*, those 'relating to entries to be made daily of all sales of it, to permits for removing it, 'and to surveys of stocks, do not provide such a complete control over the manu- 'facturers and dealers as to prevent their making use of smuggled tobacco to any 'amount they please;' 'that the experiment of attempting to protect the revenue 'by the aid of the Excise system of daily accounts of sales, permits, and surveys, 'appears in fact by the evidence to have failed in respect to tobacco, and very 'nearly in the same way as it has failed with respect to tea and wine;' 'that

Page 30. 'although the Commissioners express themselves in general terms as decidedly 'opposed to the abolition of tobacco permits and surveys,' they, at the same time, make important admissions, corroborative of the statement 'made by the retired

Page 33. 'officers, Mr. Sayell, Mr. Salter, and Mr. Lethem, and by the tobacconists, Mr. 'Richardson, Mr. Johnstone, Mr. Barclay, Mr. Harper, and by the collectors of 'Excise, Mr. Cornwall, Mr. Watson, Mr. M'Laren, Mr. Amy, and Mr. Ashe;' statements which, the Commissioners of Inquiry observe, few persons, they feel

Ibid. 'assured, can read with attention, and not be convinced, as they are, that when 'tobacco is once successfully smuggled on the coast, in defiance of all that the 'Customs department can do, the powers of the Excise are perfectly incapable of 'preventing it being brought into consumption.'

The Commissioners of Inquiry point to a reduction of the duty on tobacco as the only effectual preventive against the smuggling of it.

4th *REPORT*, Survey of Brewers.

The survey of Brewers, which forms the subject of the Fourth Report of the Commissioners, appears to have been kept up under peculiar circumstances; the duty on beer having altogether ceased, whilst the regulations for the survey of the manufacturer of that article, *viz.*, the brewers, had been rendered in some respects

even more extensive than during the existence of the duty, the objects intended to be accomplished thereby being more effectually to secure the collection of the duty on malt, hops, and licences.

It appears from the Report that a difference of opinion exists amongst the members of the Board of Excise upon the subject of this survey.

Sir Francis Doyle, the Chairman, considered it of importance that the 'premises 'of brewers should be liable to an Excise survey, but that the purpose would be 'sufficiently answered by reserving to the Board of Excise the power, by their 'officers, of entering the premises of brewers at such times as might be deemed 'expedient; under such arrangements Sir Francis considered that the whole of the 'present survey and its attendant expense might be discontinued.' Page 13.

Mr. Hart Davis also expressed his opinion, that, 'putting licences out of the ques- 'tion, it may be doubtful whether, if the protection of the malt duty were regarded 'as the only object in the survey of brewers, some relaxation in the closeness of 'the present survey might not without much danger be tried;' and that with respect to the survey acting in any degree so as to prevent the brewer from using malt which has not paid duty, 'as there are no permits or certificates used in the 'transit of malt, and no stock of malt kept upon maltsters, it must be very difficult 'to determine, from any survey of the brewers, that the malt found in the brewer's 'premises is not legal malt, and that any detection of that kind must arise more 'from information, than from anything accruing from the survey.'

Sir John Mortlock, Mr. Plunkett, and Mr. Harrison, on the contrary, in a joint report expressed an opinion that 'the survey on brewers ought not to be abolished.'

Mr. Hetherington, a Surveying-General-Examiner, stated that he considered the 'survey as of *little value for the sake of the malt duty*, as well as *ineffectual in 'preventing the use of deleterious ingredients*, and that except for the purpose of 'the licence duty he considered the survey to be *useless* and *not worth the expense*.' Page 12.

With regard to the licences also, Mr. Hart Davis stated it to be a 'matter of 'doubt how far the present extent of survey is necessary, and whether a less close 'survey might not answer the purpose.' Page 16.

The Commissioners of Inquiry recommend the total abolition of the survey, and in order to provide for the due charging and collection of the licence duty, which is now calculated according to the quantities of malt used by the brewer, on an allowance of one barrel of beer to every two bushels of malt, they suggest the adoption of similar regulations to those 'prescribed by Sec. 23 of the Act of 11 'Geo. 4, and 1 W. 4, c. 51, for securing the duties upon beer payable in the city 'of Edinburgh, and other cities and towns in Scotland, under which regulations 'the brewers are enjoined, at the end of every month, to make a return to the 'magistrates of those cities "of all beer or ale which they shall have brewed or 'made in that month preceding."' Ibid.

The Commissioners expressed their opinion that 'if some similar arrangement 'were adopted with regard to the Brewers throughout the United Kingdom; that, 'in fact, if a monthly, or even a quarterly return of the total quantity of malt used 'by them in the preceding quarter were made to the Board of Excise, with a decla- 'ration as to the truth of such return, the revenue arising from licences would be 'sufficiently secured without the intervention or vexation and trouble of any Excise 'survey whatever.' Page 17.

Adulteration. The Commissioners of Inquiry recommend the abrogation of the existing penalties upon all of the dealers referred to, whether in tea, wine, or tobacco, as well as upon brewers, either for adulteration, or for having unlawful ingredients in their possession, upon the general principle that such enactments are 'a departure from the proper

First Report, Page 39.

'province of legislation; and that if the vendor of an article should be led to injure 'the quality of his article by adulteration, with the fraudulent view of imposing 'upon a purchaser a deteriorated for a genuine article, the injury thus inflicted is 'one to which purchasers of all articles requiring the exercise of skill or judgment 'in their selection, are equally liable, and it is one against which they should be left 'to seek for protection in their own resources.'

Saving of Expense.

The saving estimated by the Commissioners of Excise, as capable of being effected in the event of the abolition of these surveys, is as follows: *viz.*—

Tea...£10,000	See Appendix, First Report, p. 80,	Sir Francis Doyle.
Wine... 9,100	„	Second ditto, p. 20, Mr. H. Davis.
Tobacco 22,575	„	Sixth ditto, p. 37, ditto.
Brewers 22,000	„	Fourth ditto, p. 19, Mr. Hetherington.
£63,675		

The Commissioners of Inquiry do not concur in this estimate, as will already have been seen from the extract from their Sixth Report, quoted in the early part of these observations; on the contrary, they express their confident opinion, that if the dealers in the above articles, and brewers, who consist altogether of no less than 310,783 scattered over the whole of the United Kingdom, were relieved from Excise control, and all the concomitant business of permits (amounting to 1,657,959 annually), and of books of entry (amounting to 778,988 in the year) dispensed with, 'a sum not far short of £100,000 a-year ought to be saved.'

Sixth Report, Page 38.

That this calculation of what ought to be the saving effected, in the event of the abolition of the whole of the above surveys and permits, is not far from wrong, would appear from the following extract from the evidence of Mr. Hart Davis, which is annexed to the Sixth Report of the Commissioners of Inquiry on Tobacco, from which it will be seen that he estimates the total probable saving at £90,335.

Sixth Report, Appendix No. 25, page 71.

In reply to a question whether he could state what number of individuals might be discontinued, if the survey, &c. of the four things, wine, tea, tobacco, and beer, were given up, Mr. Hart Davis replied as follows:—

"Any estimate of the number of officers who might be got rid of, on the discontinuance of the survey on any or all of these trades, must be extremely vague, without ascertaining the relative situation of these traders, and of other traders under close survey; and this can only be ascertained by a protracted inquiry in the country. On this occasion, therefore, a rough estimate only has been made from the number and description of the traders who would then be left under Excise survey, of the number of supervisors and officers, who, in laying out the districts anew, might possibly be found sufficient to survey the Excise traders, exclusive of the dealers in tea and tobacco, and wine, and the Brewers; and the result of this estimate is, that, by discontinuing the survey on these four classes of traders, a reduction might be possibly effected of

2 General Surveyors	£460
35 Supervisors	7,000
14 Surveyors	2,000
655 Officers	65,500
168 Permit-writers	15,375
	£90,335

SUMMARY JURISDICTION.

3d *REPORT.*

The results of the inquiries of the Commissioners into the powers exercised by the Board of Excise as a Court of Summary Jurisdiction, and into those of the Commissioners of Appeal, are contained in the Third Report of the Commission, from which it appears that the attention of the Commission had been specially called by the Lords of the Treasury to the subject of those powers, in order to

ascertain whether they could not be abolished with benefit to the public and to the revenue, and the expense thereof saved.

The Commissioners of Inquiry quote at length the 45th section of the 12th Charles 2, c. 24, from which it appears that these Excise Courts have been co-existent with the first duties of Excise.

Expense. Page 7, 8.

The total expense of these Courts is estimated by the Commissioners at £1,926. 10*s.*, composed as follows: *viz.*—

Registrar's Office	£690	0	0
Four Messengers	314	0	0
Five Commissioners of Appeal . .	825	0	0
Registrar	97	10	0
	£1,926	10	0

Business of the Court. Page 9.

The business brought before the Court of Jurisdiction is described as consisting of—

1st. Proceedings for penalties under the numerous enactments of the Excise laws, including the condemnation of goods seized.

2dly. Proceedings for double duty as a means of securing the single duty.

3dly. Proceedings on complaints, being applications for re-payment or allowance of duties levied on parties according to the strict application of the law, but under circumstances which appear to entitle them to relief.

Of these the Commissioners of Inquiry observe, that the first is obviously the only one which seems to require that, for the conduct of the proceedings arising under it, the Commissioners should be specially invested with a judicial character; the other two classes of proceedings relating altogether to questions of a description which must in a great degree be common to every department of revenue, and for the determination of which the discretionary powers vested in the Commissioners of Excise, in the course of their ordinary duties, must be deemed sufficient.

No Appeals. Page 10.

With respect to the business transacted by the Court of the Commissioners of Appeal, Sir Francis Doyle states, that 'there does not appear to have been one 'appeal for the last nine years from the decision of the Commissioners; and of nine 'that occurred within the last twenty years, three were not prosecuted to a hearing, 'and in one only was the judgment of the Commissioners reversed.'

Ibid.

The Commissioners proceed to observe upon the objections against the general principle of the Jurisdiction, and, in a constitutional point of view, to the composition of a court formed wholly of officers 'appointed by, and removable at, the 'pleasure of the Crown, empowered to decide, in a summary way, upon an almost 'infinite variety of cases affecting the property and rights of a numerous class of 'traders, such cases being brought forward at the instance of, and upheld by the 'testimony of, the subordinate agents of the persons sitting as judges;—a course 'of proceeding so entirely at variance with every principle of our judicial policy, 'as can only be justified on some strong and convincing grounds of necessity, or at 'least of expediency,' and which is the more anomalous from the fact of its 'being Page 11. 'confined to the limits of the chief office of Excise; whilst in every other part of 'England, Ireland, and Scotland, the same branch of law is actually administered 'by the ordinary tribunals or magistracy of the country.'

Page 14.

The Commissioners of Inquiry further observe, that in consequence of the proceedings of the Court of Summary Jurisdiction, a description of duty exclusively devolves upon the members of the Board of Excise 'wholly distinct from the duties 'which the members of any other Board are called upon to discharge; and that 'they are in consequence invested with a character at variance with the general

'nature of their appointment as Commissioners of Revenue, and in many respects 'inconsistent with the ordinary duties which as such are intrusted to them;' that the performance of these extraneous functions necessarily occupies a considerable portion of the time and attention of the Commissioners, and also occasions the addition to the general establishment of a distinct and peculiar class of officers, whose services are not available for the general purposes of the department.*

Page 14. Upon all these grounds the Commissioners of Inquiry submit 'that an institu- 'tion which is so objectionable in principle, and so partial and inconsistent in its 'practice, ought not to be permitted to form part of our permanent establishments;

Abolition of the Court, and of the Commissioners of Appeal. 'and that accordingly steps should be taken for the early abolition of the Courts, 'both of the Commissioners of Excise, and of the Commissioners of Appeal, and 'for the transfer of such legal business as has been hitherto transacted by those 'Courts to the ordinary tribunals of the country; the effect of which would be to 'throw the legal proceedings arising in the metropolitan district into the same 'course of hearing and adjudication as prevails in every other part of the kingdom.'

A saving of nearly £2,000 per annum will also be immediately effected.

Page 8. The extent of additional business which will devolve upon the metropolitan magistrates may be judged of from the documents which are quoted at page 8 of the Report; from which it appears that the total number of informations for penalties, and condemnations of seizures, heard in the Excise Court in the year 1832, was 473, for the hearing of which the Commissioners sat thirty-one days, upon an average from two to three hours each day, and of which 89 were cases which occurred in the City, 31 in the Borough, 49 in Westminster, 17 in St. Mary-le-bone, 10 in St. Pancras, and 277 in other places within the jurisdiction.

STONE BOTTLES AND SWEETS.

5th *REPORT.* The duties on these articles having been repealed, it may be sufficient to state generally that the Commissioners of Inquiry having, in their examination of the various heads of duty from which the revenue of Excise is collected, been forcibly

Page 1. struck by the very small amount received from 'Stone Bottles and Sweets, the 'average net receipts of the four years ending 5th of January 1833, from the former 'having been £3,200 per annum, and from the latter £2,900, giving a total of very 'little more than £6,000 per annum from two heads of duty; and it appearing to 'the Commissioners contrary to sound financial principles to retain taxes which 'yield very small sums, especially when they at the same time give rise to a heavy 'expense in collection, and to a considerable extent of restriction and annoyance 'to trade, (the expense of the collection of the duties on Stone Bottles and 'Sweets, taken together, being about one-fifth of the whole, or 20 per cent. on 'the revenue received,) the Commissioners recommended in their Fifth Report 'the repeal of both duties,' which has been carried into effect.

The reduction capable of being effected on the repeal of this duty was estimated by the department of Excise at about five officers, with salaries amounting to £500 per annum.

BRITISH SPIRITS.

PART I.

7th *REPORT.* PART I. The Seventh Report of the Commissioners of Inquiry, dated 25th July 1834, and entitled 'British Spirits, Part I.,' embraces, as the Commissioners observe at

* The messengers, who act as constables, and execute the warrants of the Court.

the commencement of the Report, 'the most important duties of all under the 'charge of the Excise, both with respect to the amount of revenue received, and 'to the extent of official employment which they impose upon the department.'

A perusal of the Report will show that, in addition to these important objects, the different branches of the subject of which it treats are of a most extended description, involving all the conflicting questions which so materially affect, not only the respective interests of the great body of distillers throughout the United Kingdom, but, as regards Scotland and Ireland more especially, the general welfare and moral condition of the mass of the population; a state of demoralization to a greater or less extent being the inevitable consequence of the prevalence of illicit distillation, and all its concomitant infractions of the law, and contests between the people and the officers of police and of the Excise, whose duty it is to watch over and secure the due collection and receipt of the extensive public revenue derived from spirits.

The Commissioners have been fully impressed with the national importance of the subject in all its bearings, and have given to it that degree of careful consideration and investigation to which it was entitled, which they trust is sufficiently evinced, as well by the valuable mass of documents and of evidence which they have published in the Appendix to the Report, as by the full and detailed manner in which they have submitted the various conclusions to which they have arrived.

The interesting history of the duties of Excise, with which this Report opens, tracing them from the reign of Charles I., when this mode of taxation was first introduced, through the succeeding Protectorate, when it was adopted and enforced, and the following reign, in which, by the statute 12 C. 2, c. 24, the duties of the Excise were first granted as a part of the revenue of the Crown, together with the observations of the Commissioners, pointing out the injurious effects of Excise restrictions, where they are applied to manufactures,—the discouragement, and, in some cases, the actual prohibition which they impose against all attempts at invention or improvements, in consequencé of the manufacturer being tied down by law, under heavy penalties, to specific rules and processes and times for commencing or completing his operations, have already been given as forming the most appropriate introduction to this Digest.

12 C. 2, c. 24.

See pages 6 to 17, *supra.*

The Commissioners of Inquiry proceed to allude in general terms to the investigations which have taken place into the mode of charging the Excise Duties on Spirits in each part of the United Kingdom, and particularly to the Report of the Parliamentary Commission appointed in 1821, ordered by the House of Commons to be printed in May 1823, upon which the Act of the 4 Geo. 4, c. 94, was in great measure founded; by which Act the duties on spirits in Ireland and Scotland were reduced, in the former case from 4*s.* 10½*d.*, and in the latter from 5*s.* 3½*d.*, to 2*s.* a gallon, English wine-measure, equal to 2*s.* 4*d.* a gallon, imperial measure; 'a change,' the Commissioners observe, 'the beneficial effects of which, in the 'great object of suppressing illicit trading, by enabling the legal distiller to carry 'on his trade in competition with the illegal trader, were found in both divisions 'of the kingdom to surpass the most sanguine expectations,' so as to have caused on the part of the Commissioners the expression in their present Report of a regret that any attempts should have been since made to bring back the duty towards its former amount.

Duties on Home-made Spirits. Page 16.

The particular subjects embraced in the Report are considered under the following separate and distinct heads: *viz.*—

Distilleries, England,	. Pages	19 to 42
„ Scotland,	. „	42 „ 66
„ Ireland,	. „	66 „ 92
Summary	„	92 „ 94
New Distillery Bill . .	„	94 „ 96, the end.

Distilleries, England.

Rates of Duty since 1790. Page 20.

Under the first of these heads, *viz.*, "Distilleries, England," a detailed statement is given of the rates of duty payable at various periods since 1790, when they stood at the rate of 3*s.* 4¾*d.* a gallon up to 1819, when they were brought up to their maximum rate of 11*s.* 8¼*d.* per gallon, at which they remained till 1826, when, in consequence of the satisfactory result which had attended the diminution of the duty in Scotland and Ireland in 1823, the English duty was reduced more than one-third, by being brought down to 7*s.* a gallon; the effect of which change was an increase of more than double the number of gallons brought to charge in 1826 than in 1825, and an average increase of revenue, amounting to £300,000, in the three years succeeding the change, as compared with the three years preceding it.

Galls.
1825—3,655,232.
1826—7,407,204.

In 1830 an additional 6*d.* per gallon was added to the duty in all parts of the kingdom, the effect of which in Ireland and Scotland, but especially in Ireland, was an alarming revival of illicit trade, which will be noticed in its proper place, and a consequent diminution of the quantity brought to charge.

Page 22 to 28.

The regulations for charging and collecting the duty on home-made spirits are fully given, and the points in which they differ as applicable to England or to Scotland and Ireland, in number 15, are described at page 28 of the Report.

Page 29.

The observations which follow, illustrative of the peculiarities which distinguish the trade of distillation in England, Scotland, and Ireland respectively, are curious, and will be read with much interest. In England the trade is an admitted monopoly, having for many years been confined to about the same number of distilleries as at present, viz., *twelve only*, the amount of duty paid by them in the year ended 5th January 1833 having been £1,420,525. 10*s.*; whilst in Scotland the number of licensed distillers for the same year was 260, and the amount of duty received from them was £1,329,844. 5*s.*; and in Ireland the number of distillers 87, and the amount of duty £1,541,767; the distillers in the two latter countries being in general the individuals who send the spirits into consumption, the taste or habit of the people having led them to prefer the spirit in its simple and pure state, as extracted from the grain; whilst in England, on the contrary, it is not palatable until compounded with, and disguised by, the addition of other ingredients, by which the Rectifier has been constituted the individual who finally sends the spirits into consumption.

The comparative number of rectifiers for the different parts of the kingdom are in consequence in great measure reversed, the number for England being 108; while that for Scotland is 11, and for Ireland 19.

Gravities.

Page 32.

Another principal difference in the three countries is in the range of gravities at which the distillers work; that for Scotland and Ireland having been settled by the Act of 1823, at 30 to 80, whilst that for England is, under the Act of 1825, from 50 to 80; the former low gravity having been permitted in Scotland to

enable the legal distiller to compete with the illegal trader, by manufacturing spirits in all respects similar in quality to those which had been so extensively sent into consumption by the smuggler; similar reasons for a low gravity not existing in England.

Distillery Law—England.

The Commissioners of Inquiry represent a general concurrence of opinion to have been expressed by the English Distillers as well as Rectifiers, and also by the principal officers of Excise, that the law by which the English distilleries are at present regulated is sufficiently well calculated for its object, both the Distillers and Rectifiers deprecating any legislative interference with the existing regulations; and the Commissioners in consequence suggest that, in lieu of any general bill for the three kingdoms, such as had been in preparation, it would probably be found more advantageous to provide for any points, upon which additional legislation should be found to be necessary, by limited and partial enactments, specially referring to that part of the existing statutes for England, Scotland, or Ireland, which it may be intended to alter.

Page 33.

Smuggling in England.

Page 34.

Under this head a few brief observations only are made. It appears that as far as "licensed distillers" are concerned, only three prosecutions have taken place during the last ten years; and it is considered that great protection against evasions of duty, and great facilities in the collection of the revenue, are afforded by the state of the trade in England, and the circumstance of its being confined to a few large and responsible capitalists.

Page 35, 36.

The irregularities which were discovered in the distillery and rectifying premises of Messrs. Smith, of Whitechapel, and which were the subject of trial, are alluded to, as showing inattention on the part of the officers of Excise to an important provision of the law, which requires the contents of every cask of spirits sent out from the distillery to be legibly marked on both ends thereof; the marked contents on the casks seized in this case having shown 77 gallons, at proof, less than the actual contents of the casks, and the marks on the other movable casks in the distillery having been found upon examination to have been all recently altered. Mr. Plunkett's opinion is also referred to, that under the present rate of charge the distillers have an opportunity of producing a considerable quantity of spirits beyond what is taken account of by the officers, and of bringing this excess clandestinely into consumption; and that instead, therefore, of one gallon of spirits for every 5 degrees of the gravity of the wash attenuated, as now required, the quantity should be altered to one gallon for every 4½ degrees of the gravity attenuated.

Page 36.

Illicit Distillation.

With regard to "evasion of duty by illicit distillation," the number of recent prosecutions against illicit distillers, and the evidence, show that it is carried on to a great and increasing extent, more especially in London and the large manufacturing towns; a fact not to be wondered at, when the facility with which spirits can be made, the difficulty of detection, and the great temptation caused by the high duty on spirits are considered.

Page 38.

Exportation of English Spirits.

Page 40.

Under the head of "Exportation of English Spirits," the Commissioners of Inquiry insert a return from the Board of Excise which includes the last ten years, "Nil." The fact of there having been no export of British spirits for so long a

period, is accounted for by the alleged impossibility of ascertaining the true strength of the only description of spirits, for which, under the present system of
Page 41. distillation in England, there could arise any demand, *viz.*, rectified or compounded spirits; and a deputation of the rectifying distillers of London appear to have stated to the Commissioners, that they have no wish for an export trade of rectified spirits, and that from the greater cheapness with which spirits can be manufactured abroad than in this country, they do not think any foreign demand for British spirits is likely to arise; an opinion directly opposed to that of the distillers of Scotland and Ireland.

With regard to the export of British spirits to Ireland or Scotland, it is prevented by the enactment that, upon all compounded spirits so exported, the duties shall be computed upon the highest degree of strength at which spirits can be made, which is 43 degrees over proof, the strength of spirits of wine; whereas the strength at which compounded spirits are prepared is 22 degrees under proof.

Distilleries, Scotland.

Rates of Duty since 1791.
Pages 42, 43.

A valuable table is inserted at page 42 of the Report, and full and detailed observations are added by the Commissioners of Inquiry, illustrative of the various changes which have taken place, as well in the rates of duty as in the mode of charging them, both in the Highlands and Lowlands of Scotland, from the year 1791 to the present time.

The duties in Scotland are described as having been formerly charged, not on the number of gallons of spirits produced, as at present, but on the number of gallons which the still was capable of containing; and it was not until the year 1802 that the mode of charge now in use (on the gallon of spirit made) was adopted for all parts of Scotland, when the rate of duty was fixed at 3*s.* 10½*d.* per gallon for the Lowlands, and 3*s.* 4¾*d.* for the Highlands; 3*s.* 4*d.* being the present amount of the duty for Scotland generally.

Page 44. The most important points of difference, as between England and Scotland, consist in "the amount of duty," and the application of the regulations to distillation exclusively from malt, which prevail only in the latter country.

Number of Distillers. The number of distillers in Scotland in 1832 was 260, and the Commissioners class the spirits made by them under the heads of—1st, Spirits for exportation to England; 2d, Malt spirits; 3d, Grain spirits.

Exportation of Scotch Spirits to England.

Page 46. Under this head, several points appear to have been brought under the notice of the Commissioners as affording grounds of complaint to the Scotch distillers; amongst which is the permission enjoyed by the English distillers of varying
Varying the Gravity of the Worts. the gravity of their worts after they are removed from the mash-tun or underback, whilst the Scotch distiller is restrained, under a heavy penalty, from having them of a gravity which should exceed by more than 3 lbs. the gravity at which he has given notice to work. The London distillers represent the privilege to have been granted to them as necessary to their mode of working, whilst the Scotch and Irish distillers state the permission to have been surreptitiously introduced into the Act of Parliament. Provision, it is stated, will be made for this point in the new Distillery Bill.

Page 47. Several other grounds of complaint are stated, but which are denied, as well by the English distillers as by the principal officers of Excise, to have any good

foundation. With respect, however, to that which relates to the Scotch distiller being charged with the high English duty on the whole quantity of spirit shipped for England, without any allowance for loss or waste during the voyage, the Commissioners recommend that relief should be granted, and that the English duty should be charged only on the quantity landed. *Allowance for Waste on Spirits shipped for England.*

The last grounds of complaint on the part of the Scotch distillers, are the existing restrictions against the shipping spirits in less quantities than 80 gallons.—The Commissioners recommend that this limitation should be reduced to 20 gallons.* And,— *Shipping 20 Gallons.*

The length of notice which they are required to give before they can take their spirits out of bond, which is now fixed at 48 hours.—The Commissioners recommend that this notice should be reduced to 12 hours. *Notice of taking out of Bond.*

Malt Spirits.

The second head, *viz.*, " Malt Spirits," involves many important considerations in a country in which that description of spirit has been long established as the national beverage.

Up to the year 1823, the greater part of the supply appears to have been in the hands of the smuggler; the average number of gallons brought to charge, in the five years preceding that year, having been 2,184,608 gallons per annum, whilst, in the five years succeeding 1823, they amounted to 4,957,803 gallons per annum. Page 50.

Extracts are given in the Report (pages 49 to 53 inclusive) from the evidence of numerous witnesses who had attended the Commissioners, including many old and experienced officers of Excise, as well as many old and influential residents and distillers in the Highlands of Scotland, all concurring to show the beneficial effects which had resulted from the law of 1823, which was founded upon the Fifth Report of the Parliamentary Commissioners, and by which, not only was the duty on spirits in Scotland reduced from 6*s.* 2*d.* to 2*s.* 4¾*d.* per gallon, but the drawback on malt used by the distillers was also increased to 1*s.* 2*d.* per gallon. The result of these combined measures appears to have been the almost total suppression of illicit distillation, and the setting up of numerous licensed malt-stills in districts where not a single legal distillery had previously existed. *Reduction of the Duty in* 1823.

The injurious consequences which have resulted from the diminution of the malt drawback in 1832, to the extent of 6*d.* a gallon, by which the duty has in effect been increased from 3*s.* 4*d.* to 3*s.* 10*d.*, are fully described by the Commissioners, and illustrated by extracts from, and references to, the evidence given before them showing the stimulus which has been thereby again given to smuggling; it appearing that in some districts ' maltsters who had entered to make malt for the ' entered distillers, had withdrawn their entries, and made entry to make malt for ' general purposes, all of which is sold to the smuggler;' and that in some of the Highland stations, which from 1823 to 1831 had been supplied with whisky from the legal distillers, such supply had almost entirely ceased in consequence of the revival of smuggling. MALT DRAWBACK. Page 54.

The Commissioners do not submit any specific recommendation in reference to the malt drawback, but quote the resolutions of the select Committee of the House of Commons:—

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* This recommendation has been carried into effect.

Resolutions of the Committee of the House of Commons.

1st. 'That the present system of allowing a drawback on malt spirits affords 'great opportunity of fraud.'

2d. 'That in any manner of reducing or repealing the malt drawback, due pre- 'caution be taken to prevent the revival of illicit distillation;'

as showing the difficulties attending the consideration of the question, which is one, in fact, upon which most extensive differences of opinion are entertained, as well amongst the distillers themselves as amongst the officers of Excise; the Highland

Page 57.

Page 56.

'distillers being of opinion that the very existence of their trade depends upon the 'continuation of the allowance;' whilst the abolition of the allowance, accompanied by a reduction of the duty on spirits generally, is recommended by the distillers of Edinburgh.

Ibid.

The opinion of Messrs. Logie and Halliburton, Surveying-General-Examiners, that the malt drawback had been extended in a manner never contemplated by the Parliamentary Commissioners;—*viz.*, to large Lowland distillers, and to distilleries, which in many instances comprised "mixed grain distilleries," and "breweries," and "corn-mills," all within the malt distillery premises, by which opportunities for fraud are afforded which no vigilance can detect or prevent; as well as their recommendation that the allowance should be confined to those distillers, whether in the Highlands or Lowlands, who had very small works, and who manufactured their own malt on the premises, and were unconnected with any of the above-named works, appear well deserving of attention.

Page 93.

It is only necessary to add, under this head, that the Commissioners suggest the expediency of waiting the result of the reduction of the duty on spirits in Scotland, which forms a part of their recommendations, before any interference is attempted with the malt drawback allowance.

Distillers from Bear and Bigg.

Page 58.

In consequence of complaints from the distillers of Cambletown, who use considerable quantities of malt made from bear and bigg (an inferior kind of barley), which is subject, by the 3d G. 4, c. 30, to a reduced duty of 1*s.* 11*d.* per bushel instead of 2*s.* 6*d.*, the general duty on malted barley, such reduced duty being by the same Act confined to bear and bigg grown in the country in which it is used, by which the distillers in question are precluded from using any grown in Ireland, whilst they represent that grown in their own neighbourhood to be not nearly equal to the demand; the Commissioners recommend that the low duty should be 'made 'to attach upon malt made from that description of grain, wherever it may have 'been produced.'

Grain Spirits.

Power to work alternately from Malt or Grain.

Under this head the Commissioners recommend the restoration of the old law, under which distillers were empowered to work alternately from malt or grain, after having worked for one month from one of these materials, upon giving six days' notice to the Excise;—under the present law, any distiller who might change from malt to grain being prevented changing back again to malt during the whole time of his licence, *viz.*, for one year.

Page 60.

The Commissioners also call attention to a point of great importance, *viz.*, the licensing malt and grain distilleries in the same premises, which is described as 'a great injury to the revenue.'

Smuggling in Scotland.

Pages 61 to 64.

The Commissioners advert to a great portion of the evidence taken by them in

Scotland, in proof of the revival of smuggling consequent upon the increase of the duty, and the taking off 6*d.* from the malt drawback.

An impression appears also to be entertained among some of the principal Scotch distillers, that in some of the extensive legal distilleries considerable evasion of duty takes place;—and Page 62.

A third species of smuggling, *viz.*, that across the border, is adverted to, but is stated to be carried on to a trifling extent, in consequence of the number of border officers employed in its prevention: these amount to 56, at an annual cost of £9,920. Page 63.

Exportation of Spirits from Scotland to Ireland and Foreign Countries.

There appears at present but little exportation of spirits from Scotland to Ireland, although it is stated that it was carried on to a considerable extent till within the last year and a half; and the cause of the cessation of it is attributed by the Scotch distillers to their having been supplanted in the supply of the Irish market by the illicit distillation which has taken place in that country, in consequence of the recent increase of the duty. Page 64.

It has been already shown, under the corresponding head with regard to England, that there is no exportation of spirits from thence to foreign parts. From Scotland, on the contrary, there appears to have been a gradual increase of exportation in the last ten years, amounting in 1833 to 24,462 gallons of malt spirits, and 679 gallons of grain spirits; and there appears reason to believe that this export would be very greatly increased, were the Scotch distillers relieved from the restrictions under which they labour in regard to the exportation of whisky in quantities adapted to "ship-stores," as well as to private consumption. Attention is also called by the Commissioners to the question of the warehousing of Scotch spirits in England, at Liverpool for instance, under bond for exportation, with the previous payment of the English duty; a permission which, if it should be found that it can be safely conceded, would greatly promote the foreign trade in spirits. Page 65. Page 66.

DISTILLERIES, IRELAND.

A similar table to those given in the cases of Scotland and England is here given, showing the rates and the amounts of duty, and the number of gallons brought to charge from 1790 to the present time.

There is here a still more extraordinary increase shown than in the case of Scotland, in the number of gallons brought to charge after the reduction of the duty in 1823 from 5*s.* 7¼*d.* to 2*s.* 4¾*d.* a gallon, the quantities having been as follows: *viz.*— Page 67.

In 1823	3,590,376	gallons
1824	6,690,315	„
1825	9,262,744	„

and in like manner, a gradual falling off has been the result of the increase of the duty in 1830 to 3*s.* 4*d.*

The number of licensed distilleries in Ireland is 87. Page 68.

The observations of the Commissioners are divided under the same heads as they adopted with reference to Scotland.

1*st. Spirits for Exportation to Great Britain.*

It will be sufficient here to state that the same complaints appear to have been urged by the principal Irish distillers as were urged by those in Scotland: 1st, As Pages 70, 71.

to the almost prohibition which the present regulations amount to against their exporting spirits to England, in consequence of the English duty being required on importation into England upon the full quantity shipped, without any allowance for deficiencies or wastage, which is stated to amount, in the case of almost every puncheon, to from 2½ to 3 gallons. 2dly, As to the privilege enjoyed by the English distillers of 'holding worts without limitation as to their gravity in their coolers 'and coppers;' the Irish labouring under the same restrictions as those described
Page 71. in reference to Scotland. And, 3dly, the prohibition against the export of compounds from Ireland to England.

Malt Spirits.

Pages 71, 72. But little is said under this head. It is stated as a curious fact, that scarcely any legal malt whisky is made in Ireland, although it is known that the illegal whisky, which has been getting into such general consumption in Ireland, to the exclusion of the legal spirit, is made almost entirely from malt; such malt having, as appears from the Tenth Report of the Commissioners, in scarcely any instance paid the malt duty.

Grain Spirits.

Pages 72, 73. The observations here given by the Commissioners relate principally to the regulations, which appear to be considered by the principal distillers defective only in the survey. The distillers suggest that the gravity of the worts should be raised from 30 to 60 or 50 degrees; the adoption of which is, at the conclusion of the Report, recommended by the Commissioners.

Smuggling in Ireland.

Pages 74 to 79. Several pages of the Report are devoted to extracts from the evidence of the principal distillers from various parts of Ireland, of the deputation of distillers who attended the Commission both in London and Dublin, and from that of the principal officers of Excise from various districts of Ireland, all concurring to show the universal and alarming extent to which illicit distillation has prevailed in Ireland, especially in the years 1831 and 1832, and to the openness with which it has been publicly sold in that country as low as 3*s.* a gallon, the price of the legal spirit being from 7*s.* to 7*s.* 2*d.* a gallon; the consequences having been ruinous to the legal distillers, and an accumulation in their hands of an immense stock of unsaleable spirits. Another almost inevitable consequence has been the evasion of duty, to a considerable extent, on the part of many of the legal distillers also; an extraordinary instance of which is adduced, where such evasion of duty has been
Pages 80, 81, 82, 83. carried on in one of the Dublin distilleries for a long period, in spite of the utmost vigilance of a zealous and active officer; as well as further instances in several distilleries in the south of Ireland. The increases of the duty in 1826 and 1830
Pages 84, 86, 87. are distinctly pointed out as the primary causes of this lamentable state of things, aggravated and increased by the disturbed and lawless state of the country, in
Page 85. many parts of which the Excise officers have been unable, with safety, to give effect to the laws.

Page 87. The abolition of the town-land fines appears also to have been adduced as a contributing cause. The Commissioners observe upon the inherent injustice of the
Page 88. principle upon which these fines were founded, and do not think that under any circumstances their revival would be tolerated.

For the repression of this universal illicit distillation the Commissioners point to the necessity of "an improved system of survey and superintendence;" the
Page 89. officers at present employed being described as insufficient in number, as well as ill selected, and in many instances corrupt. The Commissioners state, however, their

opinion, that so long as the late high rate of duty existed, no improvement of the survey would afford an effectual remedy for the evil: such remedy consisting alone, the Commissioners submit, in the reduction of the duty to the amount at which it stood under the recommendation of the Parliamentary Commissioners, *viz.*, 2*s.* 4*d.* a gallon. Page 90.

It is superfluous to advert to the effect which was given by the legislature to this recommendation in the last session of Parliament; but it may be confidently hoped that the same beneficial results will now arise from this measure as resulted from the similar course pursued in 1823.

Exportation of Spirits from Ireland.

Under this head a table is given, showing that a considerable and increasing trade exists in the export of spirits from Ireland to other countries, amounting in 1833 to 25,893 gallons. Page 91.

The observations on the similar trade of Scotland are stated to apply in all respects to this branch of the Irish trade.

Revenue Police.

The Commissioners reserve their observations on this force to a subsequent part of their Report.

SUMMARY.

The following may be briefly stated to be the points included in the Report:— Pages 92, 93, 94.

England.

No present interference with the duty.

A more combined system for suppressing illicit distillation in the large towns.

A more strict survey of the licensed distilleries, and of the spirits sent out from them to the rectifier.

Scotland.

A reduction of the duty to 2*s.* 4*d.* the imperial gallon.

No present change in the malt drawback until the effect of the reduction of the duty is seen.

Duty on spirits exported from Scotland to England to be paid on the quantity landed, instead of on that shipped, the amount of the difference being limited.

Twenty gallons instead of eighty gallons to be permitted to be shipped, either in casks, or in cases of not less than six dozen quarts in bottles.

The time required for the notice of taking spirits out of bond to be reduced from twenty-four to twelve hours.

The repeal of the enactment which requires that bear and bigg, on which the reduced malt duty is claimed, should be grown in the country in which it is malted.

The range of gravities for the whole kingdom to be from 50 to 80 degrees, instead of from 30 to 80 as at present, except in spirits made exclusively from malt.

Ireland.

The same recommendations as with regard to Scotland, the case of malt spirits excepted.

The Commissioners reserved for a second part of their Report, Page 95.

1st. The regulations relating to spirit-dealers and retailers;

2d. Those relating to rectifiers;

3d. The revenue police in Ireland;
4th. The regulations respecting spirits from the Islands of Guernsey and Jersey.

BRITISH SPIRITS.

Part II.

7th *REPORT.* Part II.

The Second Part of the Seventh Report on British Spirits treats of those branches of the subject stated at the conclusion of Part I. to have been reserved for further examination; *viz.*—

1st. The Excise regulations relating to Spirit-dealers and Retailers.
2d. Those relating to the trades of Rectifiers and Compounders of Spirits.
3d. The Revenue Police for the suppression of Illicit Distillation in Ireland.
4th. The regulations respecting Spirits made in Guernsey and Jersey.

Spirit-dealers and Retailers.

Under the first of these heads the multiplied restrictions and regulations of the Excise, as applied to the four distinct classes of traders, through whose hands in England the article of spirits is required to pass before it reaches the consumer, *viz.*, the distiller, the rectifier, the spirit-dealer, and the spirit-retailer, are pointed out, as showing the general object of establishing with respect to this class of traders a complete system of survey and permit, as in the case of tea, tobacco, and wine. The Commissioners refer to their observations on those articles, as being equally applicable to the article of spirits; and they advert to the number of dealers in the United Kingdom, *viz.* 86,728, in proof of the extent to which the time and attention of the Excise officers must be engrossed by the surveys, and in providing and registering the permits; and extracts from evidence are given, leading to the conclusion, from the facility with which the retailers can evade the Excise regulations under their every-day consumption, over which the Excise officer can have no control, 'that it is impossible the system of spirit 'surveys and permits can prevent the introduction into the stocks of dealers and 'retailers, either of spirits made from grain or from molasses, or of foreign spirits, 'should the latter be once landed by smugglers in defiance of the Customs' 'department.' The Commissioners submit therefore that, as regards England, there are no grounds to justify the continuance of such a system.

First, Second, and Sixth Reports.

Page 6.

Page 10.

With regard to Scotland, although a strong opinion in favour of maintaining the existing system of survey and permits appears to have been entertained by Mr. Robert Stewart of Glasgow, copious extracts from the evidence taken by the Commissioners of Inquiry in Edinburgh and Glasgow are given, showing that such system is not only in great measure useless for the purposes for which it is intended, but that it is also positively injurious both to the revenue and the fair trader, by the opportunities and by the protection which it in some degree affords for the practice of frauds, which are stated to be notoriously carried on to a great extent amongst the dealers in Edinburgh and its neighbourhood, consisting, 1st, In the mixture of the common grain spirit with a small portion of foreign spirit, and passing off the whole as a genuine imported article; and, 2dly, In making the Excise permits a regular article of traffic, which is notoriously carried on under the name of dealing in dry permits, for the purpose of using the permits so obtained as a cover for fraud, either in sending out mixed or adulterated spirits in the place of genuine, or in disposing of quantities of home-made spirits which may have evaded the charge of duty at the distilleries.

Page 11.

Page 19.

The result of the inquiries of the Commissioners on the effects of the survey

and permit system, as applied to the spirit-dealers of Scotland and Ireland, is stated by them to have been the same as with regard to England; *viz.*, 'that this 'system is not attended with any advantages equivalent to the inconvenience and 'expense, both public and private, which are thereby occasioned, and that it may 'therefore be wholly discontinued, reserving only to the Board of Excise a general 'power of examining spirits, either in stock or in transit, on the receipt of such 'information as may justify a strong suspicion of fraud.'

Rectifiers and Compounders of Spirits.

Under the second head, *viz.*, that of 'Rectifiers and Compounders of Spirits,' the Excise regulations applicable to them are fully quoted, and furnish, the Commissioners observe, another instance of those descriptions of trades in which, for purposes of revenue, the management and control is, in great measure, transferred from the proprietor to the officers of the revenue; all the operations of the trade requiring previous notice to, and the presence of, the Excise officer; the stock of the trader being also subject to all the regulations of the survey and permits, and to the visits of the officer at all times when he may think fit. The Commissioners observe, that these regulations are applied to a class of traders in no respect accountable for any duties receivable by the Excise, but are, and will continue to be necessary, so long as the distinction of the trade into Rectifiers and Distillers shall be continued, the former being in fact necessarily also distillers, and having within their premises all the means (supposing the materials to be allowed him) of distilling. Page 20. Page 21.

The Commissioners, however, express their opinion, that this distinction of distillers is not attended with any practical good, either as regards security to the revenue or convenience to trade, commensurate with the evils of multiplied regulations and increased expense of management thereby occasioned; and they state that they have heard no sufficient 'reason, why a rectified or comparatively pure 'spirit should not be produced by the distiller in England, in the same way as it 'is produced in Scotland and Ireland, whilst the business of sweetening, com- 'pounding, or flavouring of the spirits so produced, might be left to be carried on 'by a distinct class of traders, who would require no part of the apparatus used in 'distillation.' Page 22.

Rectifiers: England.

The number of rectifiers in England is stated to be 108, 44 of whom are within the limits of the chief office in London. The only further observations which are submitted by the Commissioners, affecting the rectifiers in England, relate to the inconvenience which is stated to arise to the trade from the present mode of calliper-gauging, and also from the regulations which compel the rectifier to charge his still with a certain quantity of liquor, to which and other instances of inconvenience the attention of the department of Excise is called. Page 22.

Scotland.

The number of rectifiers in Scotland is stated to be 11, and the attention of the Commissioners does not appear to have been called to any points affecting their interests. Page 23.

Ireland.

In Ireland the number of rectifiers is stated to be 19, one half of them being in the district of Dublin, the principal point affecting whose interests is described to be the virtual prohibition which exists against the exportation by them of sweetened or compounded spirits, either to foreign countries or to Great Britain. The Commissioners recommend the revisal, and the removal as far as possible, of the regulations which restrict the exportation from Ireland or Scotland of rectified or compounded spirits, and that the process suggested by Mr. Coffey, as a means of trying the strength of sweetened spirits, should undergo a proper investigation. Page 23. Page 25.

Revenue Police in Ireland.

The Commissioners have inserted in the Appendix to their Report a series of documents, illustrating the origin and gradual extension of the Revenue Police force up to the present time.

Page 26. From these documents it appears that the first application of a force of this kind, for the purpose of suppressing illicit distillation, took place in the year 1787, when a contract was entered into with an individual resident in the county of Leitrim, for keeping down illicit distillation in a certain district for one year, at a stipulated rate of remuneration.

This appears to have led to similar contracts with seven other individuals for other parts of the country.

These engagements are stated to have been acted upon for upwards of thirty years, until the service was undertaken in a different form by the department of Excise in 1818, at the suggestion of Mr. Tottenham, an acting inspector-general of Excise at Sligo, when an armed force wholly belonging to the Excise, equipped with arms and accoutrements by the Ordnance, was for the first time employed.

Pages 27, 28, 29, 30, 31, 32. The subsequent observations of the Commissioners, which are supported by numerous extracts from the evidence of old experienced officers of Excise, as well as of extensive distillers, may be briefly stated as tending to the following conclusions:—

That the operations of the Revenue Police are now carried on totally independent, and without the presence or assistance, or even co-operation of any Excise officer.

That even in those parts of the country where numerous police parties have been established, illicit distillation has been extensively carried on, in spite of their utmost exertions to put it down.

That there is no concert or co-operation whatever between the Revenue Police and the two other extensive establishments which exist in Ireland; *viz.*, the *Custom House Coast-Guard*, by which the whole island is surrounded, and the *Constabulary* stationed in every part of the country.

That the principle or system under which the force is conducted is inherently bad, there being no general superintending control over the various parties of police, the immediate command of each party resting with the *Lieutenant;* the monthly visits of the *Inspectors*, of whom there are *Two* only in Ireland, being rather to see that the arms, &c., of each party are in good order.

That the force has consequently failed efficiently to accomplish the important
Page 33. objects of its establishment, although, as the Commissioners observe, '*the extensions* '*of the force which have already taken place have led to the formation of a little* '*army, consisting of more than* 1000 *men, regularly armed and accoutred, for the* '*sole purpose of suppressing or checking an infraction of the revenue laws.*'

Page 34. Under all these circumstances, the Commissioners strongly urge the expediency of postponing a decision on the application which they understood had been presented by the Board of Excise, for an immediate and considerable augmentation of the revenue police, being of opinion, that such an establishment ought not to
Page 36. have been formed at all, but that means for enforcing the law should have been provided by the department, more consistent with the usual course of its administration, than the formation of a secondary military force; and that under a moderate and well-regulated rate of duty, sufficient grounds will not continue to exist for keeping up the force.

The Commissioners do not, however, recommend the immediate *suppression* of
Page 37. the *Revenue Police force*, but suggest its combination with the *Coast-Guard;* that the *Constabulary* should also be called upon to aid its exertions when not engaged

on other actual duty, and that the *officers* of *Excise* should also assist and co-operate with the force.*

Spirits manufactured in Guernsey and Jersey.

The Commissioners have not entered into a detailed examination of this branch of the spirit trade; but chiefly call attention to the great advantage possessed by these islands over the distiller in the United Kingdom, amounting, according to the statement of one of the witnesses, to 2*s.* a gallon over the English distiller, and over the Irish distiller to 2*s.* 4*d.* a gallon. Page 39.

The average quantity of spirits imported from those islands in the last five years is stated at about 30,000 imperial proof gallons annually.

The Commissioners, in conclusion, suggest a continuation of inquiry into the effect and operation of the laws relating to distillation, as well with a view to the security of the revenue, as to the relief of the persons engaged in the manufacture of spirits from all restrictions upon, and interference with, their trade, for which strong grounds do not exist. Page 40.

The Commissioners also point to the abolition which has taken place of several heads of Excise duties, and to the probability that the list of those duties may be still further abridged, by which the attention of the department may be more exclusively given to this important branch of the revenue; and they call attention to the resolutions adopted at several meetings of distillers, condemnatory of the proposed new *Distillery Bill,* of which a draft had been submitted to the leading members of the trade, and which, if persevered in, the Commissioners submit, should undergo a careful revision in consultation with deputations of the principal distillers. Page 41.

Excise Prosecutions.

In reference to *Excise Prosecutions,* the Commissioners animadvert upon the system under which they are conducted, and point particularly to the mischief which has arisen from the extent to which the system of *compromising penalties* and *staying proceedings* have been acted upon, such compromises having been even repeated with the same individual, so as to lend almost a sanction to the practice of fraud, and to have caused very general observation and objections. Pages 41, 42, 43.

Survey on Distilleries.

Upon the subject of the '*Survey on Distilleries,*' the Commissioners briefly advert to the additional superintendence which has been adopted in Ireland, with a prospect of the best results; and they allude also to the recent detection of frauds in the extensive distillery of Messrs. Atlee, as affording grounds for the inference that the survey in England has been more relied on by the department than its efficacy would justify, especially when it is remembered how closely this detection has followed the case of Messrs. Smith. Pages 43, 44.

Annual Charge for Deficiencies.

The Commissioners call attention to the large Arrears which have been allowed to accumulate in Ireland, under the head of *annual charge for deficiencies,* and suggest that such charge should be altogether abolished, and that the distiller Page 44.

* Since these recommendations were submitted, measures have been taken for remedying some of the principal defects in the constitution of this force, by placing it under the command of an able and experienced officer, with a view to rendering it an efficient and well-organized force, so long as it shall be deemed expedient to keep it up for the purpose of aiding in the suppression of illicit distillation.

should in each distilling period be charged with duty on the full quantity of spirits which he ought to have produced, according to the gravity of the wash at which he has given notice of working.

Spirits lost at Sea.

Page 44. The Commissioners recommend that the *duties on spirits lost at sea* should be *remitted.*

Vexatious Regulations.

Page 45. The Commissioners suggest that the constant attention of the Board should be directed to the regulations affecting the various classes of traders under their superintendence, with a view to the abolition of all that can be considered vexatious, or can be dispensed with, in illustration of which they mention a fact, which has been the subject of frequent complaint; *viz.*, that expensive locks and fastenings are required to the lower part of the fermenting-tun or wash-back, while the same vessel is allowed to be completely open and accessible at the upper part.

Ibid. The Commissioners of Inquiry conclude this Report by a reference to several important communications from some of the most extensive Irish distillers, showing the effects of the reduction of the duty on Irish spirits from 3*s.* 4*d.* to 2*s.* 4*d.* per gallon, which had been carried into effect from the 1st of September 1834, in pursuance of their recommendation.

These communications all concurred in proving, that even at that early period, the Report being dated 27th of February 1835, the reduction of the duty had been attended with the most beneficial consequences, both with regard to the due encouragement of the fair trader, and to the suppression of illegal practices, facts which were confirmed by the comparative quantities of spirits charged with duty in Ireland for home consumption in the respective quarters ending 5th of January 1834, 1835, which were as follows, *viz.*

In the quarter ended 5th of January 1834....2,268,114 gallons.
Ditto ditto 1835....3,061,057 „

Showing an increase of 792,943 gallons, or at the rate of more than 3,000,000 gallons in the year.

STARCH.

8th *REPORT.* This duty having also been repealed in pursuance of the recommendation of the Commissioners of Inquiry, it will be sufficient to take a brief sketch of the grounds of that recommendation as stated in the Eighth Report of the Commissioners.

Page 4. The regulations for the manufacture of Starch are contained in twelve Acts of Parliament, occupying more 'than one hundred clauses, the infringement of which 'incurred, in most instances, penalties varying from £100 to £200,' and a perusal

Page 9. of which the Commissioners observe 'could not fail to occasion regret and surprise 'that in a manufacture which it was so desirable to encourage and extend, it 'should be considered necessary to make every part of the process, down to the 'skimming of the water and the stirring of the fire, an object of statutory regu-'lation, and to subject the manufacturer to the observance of complicated and 'multifarious penal clauses, which, while they fettered and interrupted his trade, 'were attended with great expense of time and labour to the officers of Excise.' These regulations are also stated to have had the effect, exclusive of the duty, of

Ibid. adding 10 per cent. to the cost of the starch.

The Commissioners of Inquiry point to the comparative state of the starch trade in Ireland with that of Great Britain, as affording the strongest proof of the

Page 11. mischievous effect of the duty; the consumption of Starch in Ireland, a country

containing seven millions and a half of inhabitants, where the article was exempt from duty, having been as much as in Great Britain with a population of more than double the amount: a fact not to be wondered at when the duty in Great Britain amounted to above 100 per cent. on the cost price, and the retail price in Ireland was 3½*d.* or 4*d.* per lb., while in London it amounted to 1*s.* per lb.—a difference of price which, combined with the facility which exists for bringing over starch in the shape of flour, in which shape it is extremely difficult of detection, sufficiently accounts for the extent to which the importation of starch from Ireland into this country without payment of duty has prevailed. The very large reduction annually from the gross amount of the duty, in the shape of drawback on all starch used in manufactures, is also alluded to by the Commissioners as an additional and serious objection to the continuance of the duty. The gross amount of the duty is stated at £117,500, and the net amount, exclusive of payments to officers for collection, at £91,000, giving a difference of £26,500, or nearly 25 per cent.,—a difference which must inevitably have gone on increasing as starch became more connected with, or used in manufactures, an important instance of which, *viz.*, that of bobbin-net, is stated at p. 13 of the Report.

Page 11.

'The fact of the high duties on starch having caused the extension of the Excise 'survey to two manufactures of a totally distinct character, which are not in 'themselves subject to any duty, *viz.*, hair-powder and stone-blue,' in the manufacture of which the use of duty-paid starch has hitherto been enjoined by law, and the still more important circumstance of the almost total stoppage which was put to an extensively increasing and useful manufacture, which it appears on every account desirable to have encouraged, *viz.*, that of potato flour, an article used for dressing yarns instead of American wheaten flour, and also eminently calculated for food, in consequence of potato flour having been deemed by the Excise to be starch, and subject to the duties upon, and to all the regulations affecting starch, are strongly commented upon by the Commissioners as additional evils 'arising from the duty on starch, and as affording further grounds for the 'conclusion to which they had arrived, *viz.*, that the agricultural as well as the 'manufacturing interests of the United Kingdom would be materially relieved by 'the abolition of this duty.'

Page 15.

Pages 17 to 23.

Page 22.

It is almost superfluous to add, that the recommendation of the Commissioners has been adopted, the duty on starch having been abolished.

The saving under the head of Establishment, in the event of such abolition, was estimated by the Excise department at £1,275 *per annum*.

VINEGAR.

The Ninth Report of the Commissioners of Inquiry relates to the duty upon Vinegar, the abolition of which it also recommends, upon grounds which may be summed up in a very few words.

9th *REPORT.*

The rate of duty upon vinegar appears to have been reduced from 4*d.* per gallon to 2*d.* per gallon in the year 1826, the average annual produce of the duty prior to 1826 having amounted to £46,301, whilst the produce in the last year (1833) was £23,859, for the due collection of which a code of regulations, established by the 58 Geo. 3, c. 65, was in operation; in reference to which the Commissioners observe, that 'it is difficult to conceive on what grounds it could have 'been considered necessary to provide for the collection of so small an amount of 'revenue by a series of provisions of so complicated and vexatious a nature. The 'Act in question contains twenty-nine clauses, the infringement of any one of

Page 3.

Page 9.

'which is punished by penalties, varying from £100 to £500, and amounting 'altogether to £2,500.'

Page 10. The Commissioners state their inability to find any other reasons for the introduction of these complicated Acts than what are stated in the preamble, *viz.*, the suspicion that the duty was evaded, and that pyrolygneous acid was likely to supersede it altogether; it being, however, 'manifest, from the small difference in 'receipts before and after the passing of the Act, either that smuggling did not 'exist, or that the Act did not prevent it.'

Page 4. The number of manufacturers in the United Kingdom subject to these regulations is stated to be, of vinegar makers forty-eight, and of pyrolygneous acid makers twenty-eight, giving a total of seventy-six; in addition to which, the dealers in those articles, who amount in the United Kingdom to 77,151, are,

Page 4 to 10. by the 22d section of the Act, subjected to the survey of the Excise, and are 'required to make entry of their premises, and to receive books with printed 'forms; and are prohibited from sending out any quantities of vinegar exceeding 'two gallons without a permit, filled up and taken from such books signed by 'themselves, under a penalty of £100.'

This survey is acknowledged to be altogether ineffectual, and not to be relied on;

Page 10. and both the Commissioners of Inquiry, and Sir Francis Doyle, the chairman of the Board of Excise, suggest the immediate abolition of it, whatever determination it may be thought right to adopt with respect to the duty itself. The Board of

Page 12. Excise state, 'that a saving of no more than about £2,000 per annum would be 'obtained by the repeal of the duty.' The Commissioners of Inquiry 'are of 'opinion that the estimate is greatly too low, and state that, when they find, in the 'first place, that there are seventy-six manufacturers of vinegar and acetous acid, 'all subject to the numerous and complicated provisions of the Act 58 Geo. 3, '(provisions which appear to require the constant attendance of an officer during 'the greater part of the day); when, in the second place, they find that 77,000 'dealers in vinegar are to be surveyed every twenty-eight days, an operation 'which will require one million of visits in the year; when they further take into 'consideration the expense arising from permits required for the manufacturers, 'and certificates for the dealers, it seems impossible to avoid arriving at the 'conclusion that the cost of the collection is very much higher than the sum 'above stated, and that it cannot be expedient to retain a duty, the expense 'attending which is so disproportionate to the amount of revenue produced by 'it,' (in 1833, £23,859).

The circumstance of vinegar being used by calico-printers, and that our manufacturers would consequently be benefited by the repeal of the duty, as well as the benefit which the public will thereby derive from the reduction in price in an article of such general use, are adverted to by the Commissioners as additional arguments in favour of the repeal of the duty.

The survey of the dealers in vinegar, amounting as already stated to more than 77,000, has been abolished; but it does not appear what saving of establishment has in consequence been effected.

MALT DUTY, "IRELAND."

10th REPORT. The Tenth Report of the Commissioners relates to the Malt Duty, Ireland: a subject to which the Commissioners appear to have felt it necessary to call immediate attention, in consequence of the evidence given before them having shown that this duty was very extensively defrauded by both entered and unentered maltsters.'

Copious extracts from the evidence are given in the Report, the perusal of which, the Commissioners observe, cannot fail to show,—

1st. That illicit malting prevails to an immense extent in Ireland, notwithstanding the constant efforts of the Excise to suppress it; Page 7.

2dly. That the annual revenue is much less in amount than it ought to be;

3dly. That the entered maltsters cannot continue to carry on their business with profit, unless they have recourse to evasions of the duty; and,

4thly. That the illicit practices now going on will rapidly spread over the whole of Ireland, unless the legislature interfere and apply a proper remedy.

The repeal of the old law of Excise survey and permit upon maltsters appears to be acknowledged by all the witnesses, whether officers of the Excise department or maltsters, as the cause of these illicit practices. Pages 8, 9.

That law is stated to have worked well, and without any complaint on the part of the fair and legal maltsters; and that its repeal took place, not because of any faults belonging to it, but solely in order to carry the law of assimilation in England and Ireland into effect.

Mr. Alexander, who had for thirty years been an extensive maltster in the county of Carlow, but had been compelled to close his works from his inability to compete with the smuggler, states that on the change in the law he intimated to Mr. Goulburn 'what would happen exactly;' that 'there was no wish on the part 'of maltsters in Ireland, or the Excise officers in Ireland, to have the law altered; 'on the reverse, they said it would tend to a great deal of smuggling.' Page 5.

Mr. Logie, an experienced Surveying-General-Examiner, appears also to have expressed his opinion that 'anything short of the whole Irish system would fail;' and 'that he should not be surprised if the malt duty in Ireland increased one-fourth 'if the old malt law were revived.' Page 8.

The net receipt of the Irish malt duty in the year 1833 appears, from the Finance Accounts, to have amounted to £242,340: if the above estimate therefore is correct, the revenue will have been defrauded to the extent of £60,000 per annum. Finance Accounts, page 44.—1833.

As the subject of the malt duty in each part of the United Kingdom forms the subject of a later Report, it will be sufficient here to add, that this Report, representing the state of that revenue in Ireland, appears to have been presented by the Commissioners of Inquiry solely with the view of enabling the Government to bring in a Bill for the remedy of the illicit practices pointed out, had it been deemed practicable so to do at that late period of the session, and pending the period which must necessarily have been occupied in preparing a general and final measure.

ACCOUNTS.

From the Introduction to the *Eleventh* Report of the Commissioners of Inquiry on the *Excise Accounts*, it appears that the Lords of the Treasury had, prior to the appointment of the Commission, been occupied with the task of reforming the Excise Accounts, and had, as is shown by the contents of a special Treasury Minute, dated the 26th of February 1833, made considerable progress in discovering the defects of the system under which those accounts are at present kept. 11th *REPORT.* Pages 2, 3. Appendix No. 2.

The Commissioners of Inquiry appear to have felt the difficulty of acquiring a complete knowledge of this system, with respect to its practical details, without the employment of a professional accountant, who might be authorized to carry on a Page 1.

personal inspection of, and inquiry into, the various departments and books of accounts at the chief office of Excise. Accordingly, Mr. Abbott, who was one of the Commissioners appointed by the Treasury in 1828 to inquire into the Public Accounts, was instructed by the Commissioners of Inquiry, with the sanction of the Lords of the Treasury, to carry on such personal investigation, and submitted the results of his inquiries in a Report, dated 31st December 1833.

Appendix No. 17.

The Commissioners of Inquiry having deemed it desirable to afford the Commissioners of Excise the opportunity of considering and observing upon Mr Abbott's suggestions, that gentleman's Report was accordingly transmitted to them, and their Statement in reply, dated 13th September 1834, together with Mr. Abbott's further observations upon such statement, contained in a letter dated 10th November 1834, are given in Nos. 18 and 19 of the Appendix to the Report.

Page 2.

A Report from the acting Comptroller-General of Excise, dated 15th January 1834, is also given in No. 4 of the Appendix; and a brief statement of the documents above alluded to, and of the other principal documents to which the attention of the Commissioners had been more peculiarly directed, is given at page 2 of the Report.

The subsequent pages (3 to 14) of the Report are devoted to a description of the official duties performed by the several account branches of the Excise, extracted from the official statements of the Board of Excise, and from Reports of the acting Comptroller-General and of the Auditor of Excise.

Page 14.

The Commissioners of Inquiry state that they have 'come to the conclusion, 'that much alteration is necessary: first, with respect to the general administra-'tion of the business of the accounts; and secondly, with respect to the manner in 'which the account-books are kept.' And that they 'have derived great assist-'ance from their Lordships' very important Minute of February 1833, in which 'they have found all the leading points that are deserving of particular examina-'tion carefully selected and set forth; a clear explanation of the general principles 'on which the control over the branches of a great revenue department ought to 'be founded; and suggestions of some very extensive alterations for giving effect 'to those principles.' The objects contemplated in this minute consist,—

Page 15.

1st. In the abolition of the existing repetitions of the same duties in the respective departments of the Accountant-General and Comptroller-General, as well as in any other department in which such repetitions of labour may be found to exist, and the consequent reduction of the expenditure thereby caused.

2d. The Abolition of the Office of Comptroller of Cash, and the incorporation of its duties in the office of the Comptroller-General.

3rd. The Divesting the Board of Excise of its present character of public accountants.

4th. The Constituting the Receiver-General the public accountant of the Excise Revenue.

5th. The Abolition of the Office of Auditor of Excise; and,—

6th. The Constituting the Commissioners for auditing the public accounts to be the auditors of the accounts of the Receiver-General.

'The Commissioners of Excise to be no longer Public Accountants.

Pages 17 to 21.

Of these points, the first which is treated of by the Commissioners of Inquiry, is the suggestion for divesting the Commissioners of Excise of their character of public accountants,—a proposition which is strongly combated by the Board of Excise, on the grounds that the nature of the duties which they have to perform, and the mode in which the Revenue of Excise (as distinguished from other branches of revenue) is charged and collected, require that they should be invested with that character, inasmuch as they are by their constitution required to collect

all and every part of the revenues of Excise; and to keep separate and distinct accounts thereof; and all collectors, receivers, and other persons intrusted with the collection of the Excise Revenue, are required to collect, pay, and remit the same in such manner as they shall order; that they are thus directly responsible to the Crown for the moneys charged and levied in their names throughout the United Kingdom; in addition to which, they urge the distinct and peculiar principle upon which the revenue of Excise is raised, consisting in the duties not being collected when they are charged, in consequence of the credits allowed by law creating the necessity of keeping a running account with each individual trader, and that in their revenue, therefore, the Commissioners, on whose orders and acts the realization of the arrears depends, are necessarily the responsible accountants to the Crown.

The result of the investigation of the Commissioners of Inquiry into this branch of the subject is, that, 'in point of fact, there is no real difference between the 'general functions of the Commissioners of Excise, and those of the Commissioners of Customs, Stamps, and Taxes, who are equally required by law to 'collect those revenues, and to keep separate and distinct accounts thereof; and 'the collectors, receivers, and other persons, intrusted with the collection of those 'revenues, are equally required to collect, pay, and remit the same, in such manner 'as the Commissioners shall direct; that is to say, the Commissioners of Customs, 'Stamps, and Taxes, stand, in relation to those revenues, exactly in the same 'situation as that in which the Commissioners of Excise are in relation to the 'Revenue of Excise: their responsibility commences at the period when the charge 'for the duties is first raised, and before the actual payment of them, and therefore 'they are responsible for these duties just in the same way as the Commissioners 'of Excise assert that they are responsible for the Excise duties; but, nevertheless, 'the Commissioners of Customs, Stamps, and Taxes are not public accountants.' Page 19.

The Commissioners of Inquiry state therefore, that they see no reason for not placing the Commissioners of Excise, as suggested in the Minute of the Lords of the Treasury in respect to this point, on the same footing with the Commissioners of the other revenue departments. Page 21.

The Accountant-General to be the Public Accountant.

The suggestion contained in the Treasury Minute for constituting the Receiver-General the public accountant of the Excise Revenue is next considered and objected to by the Commissioners of Inquiry, on the ground principally that the whole of the Excise Revenue is not received by the Receiver-General, but that part only which is paid in London, and the balance of what is collected in the country after the collectors have made disbursements to a considerable amount; and of which disbursements no accounts are sent to the Receiver-General. Page 21.

The Commissioners of Inquiry suggest that the officer at the head of the Accountant's Office, in which the whole of the Excise accounts are kept, beginning with the charges made by the surveying officers, and ending with the payments into the Exchequer, and in which the annual accounts are made up for the Treasury and for Parliament, and who is even now therefore the public accountant of the Excise, although the Commissioners bear that name, should be made the public accountant of the Excise department, under the title of Accountant-General,—a change which would in fact be only nominal, although in its tendency most beneficial, in simplifying the general routine of business, and diminishing the expenses of the Excise establishments, and which would also be a step towards assimilating the practice of the Excise department to that of the other Revenue departments. Page 22.

Unnecessary Repetitions of Duties.

The Commissioners of Inquiry next advert to the suggestion in the Treasury Minute for the abolition of the existing repetitions of the same duties in the respective departments of the Accountant-General and Comptroller-General,—a practice which the Commissioners of Excise are described as considering to be highly advantageous to the public interest, although they admit that 'the accounts 'raised by the Comptroller are made out from the same documents, and in nearly 'the same form, as those made out by the accountants, so as to be, in fact, dupli-

Page 23. 'cates.' They say, however, that without the double check, 'no accounts of such 'detail and magnitude could, in their judgment, be safely and effectually carried 'on,'—an opinion in which the acting Comptroller-General appears to concur.

Ibid. Mr. Abbott describes the work as done 'four times over,' instead of 'twice 'over,' as described in the Treasury Minute.

Page 24. It will be sufficient to state, that the Commissioners of Inquiry condemn these opinions of the Commissioners and Comptroller of Excise in favour of continuing 'a double check by duplicate accounts,' as well as their 'perseverance in preferring 'a system of accounts requiring several hundred books (of which the accuracy is 'imperfectly guaranteed by the cumbersome and expensive double check) to the 'very simple plan of keeping accounts by double entry, which carries with it in 'itself an effectual check against inaccuracy.'

Comptroller of Cash to be abolished.

With regard to the abolition of the office of Comptroller of Cash, (another alteration proposed in the Treasury Minute,) the Commissioners of Inquiry quote some remarks made by Mr. Abbott in his report on this office, to the effect that it

Page 24. 'is perfectly useless.' They also quote an extract from a Report of the Commissioners of Excise on Mr. Abbott's report, from which it appears to be acknowledged by those Commissioners, that the duties may be otherwise executed, without the necessity of 'an officer specially appointed for that purpose under the title of a 'Comptroller of Cash, as at present.'

Page 25. The Commissioners of Inquiry express their opinion that the office 'is altogether 'inoperative as a check on the Receiver-General; and that, as it is of no public 'utility in other respects, they recommend that it should be wholly abolished.'

Auditor of Excise.

With respect to the office of Auditor of Excise, which it is proposed in the Treasury Minute to abolish, and that the Excise accounts should be audited, as in the case of the other revenues, by the Commissioners for auditing the public accounts, the Commissioners of Inquiry express their opinion that a principle of the highest importance is involved in the measure here suggested, which would certainly tend to assimilate the administration of the Excise to that of the Customs, Stamps, and other Revenue departments; but they consider that such assimilation should be accomplished, not by the abolition of the office of Auditor of Excise, but, on the contrary, by retaining that officer and appointing a similar officer in each of the other departments, by which the Treasury would be enabled to exercise, by means of officers of its own, that degree of control which by the Constitution it ought to exercise over those departments.

Page 26. The Commissioners of Inquiry submit several suggestions for rendering the Auditor of Excise a more efficient officer in controlling the proceedings of the department, the most important of which is that of 'a daily audit of the accounts

Pages 27, 28. 'of the Receiver-General,' in proof of the practicability of which, an extract from Mr. Abbott's Report is given, as well as the observations of the Commissioners of Excise on the proposal; from which it appears that they in a great measure sanction the expediency of adopting it, but submit the reasons why they conceive

'the audit might possibly not take place before the second day after the receipt 'and payment; a result, however, which they presume would equally meet the 'principle of the plans proposed.'

Commissioners of Audit.

The Commissioners of Inquiry further submit, in order to 'satisfy the great principle of control' on which the constitution of our financial system is founded, and under which the Commissioners for auditing the public accounts of the kingdom are appointed, that even if their suggestion of continuing the office of Auditor of Excise be adopted, the accounts of the Excise department should nevertheless be also submitted to the Auditors of Public Accounts for their examination.

In pages 29 to 33 of the Report, the Commissioners of Inquiry enter into a full detail of the manner in which, if the several measures recommended by them for the management of the Excise accounts be adopted, the business will be divided among the following functionaries, *viz.*—

1. The Surveying Officers.
2. The Collectors.
3. The Receiver-General.
4. The Accountant-General.
5. The Auditor of Excise.
6. The Auditors of Public Accounts.
7. The Commissioners.

Page 34.

And they state, that in forming their opinions on the changes which they have recommended to be made in the offices connected with the Excise accounts, they have been guided by a desire to depart as little as possible from the practice which is in operation, consistently with securing those improvements which are immediately necessary: but that, had they undertaken to propose a plan in accordance with the best established principles of finance, they should have suggested more extensive alterations, the great object of which may be briefly stated to consist in the divesting the Commissioners of Excise of, and in transferring from them to the Treasury, all functions connected with the actual receipt and payment of money.

The general reasoning of the Commissioners in support of this principle, not only with reference to the Excise, but to the other Revenue departments, will be found at page 34 of the Report.

Mode in which the Books are kept.

The mode according to which the Books containing the accounts of the Excise revenue are kept is adverted to by the Commissioners of Inquiry as a most important matter belonging to the object of the Report; and Mr. Abbott's report is adverted to as entitled to great weight, from his having had the advantage, under the authority of the Treasury, of collecting his information in the Excise Office itself, in which he passed a considerable time in making himself acquainted with the accounts; and of his having proved himself to be fully competent, by his former services of a similar kind, to perform with ability and accuracy the task imposed upon him.

Page 35.

The Commissioners of Inquiry advert to the charges preferred against Mr. Abbott by the Commissioners of Excise, of 'errors, misconception, and exaggera-'tion,' which they pronounce not to have been sustained, 'with regard to the 'statements and opinions advanced by Mr. Abbott, for the purpose of exhibiting 'great defects in some of the most material branches of the Excise accounts.' And they state the conclusion they have felt themselves obliged to come to, to be,

'that the existing system of Excise accounts is unnecessarily multifarious, com-
'plicated, and expensive, and, on the whole, an extremely imperfect system.'

Page 36. The Commissioners of Inquiry then proceed to call their Lordships' attention to those portions of Mr. Abbott's reports that seem to prove the necessity of introducing a general change in the present system of Excise accounts, commencing with—

London Duties. 1st. The accounts of the '*London Duties,*' for which Mr. Abbott observes that fifteen ledgers and a corresponding number of cash-books are kept, whereas 'an 'alphabetical index to one ledger would make it answer every needful purpose of 'the fifteen now used.' The Commissioners of Excise admit, 'that fifteen ledgers 'are kept for the London Duties, but that these fifteen books are subdivisions of 'one book, and that if Mr. Abbott's plan were adopted, of having only one ledger,
Page 37. 'it would be necessary to make as many entries as are now made: in making 'which assertion the Commissioners of Inquiry state, that the Commissioners of 'Excise have not sufficiently attended to the mode of double entry, under which 'there can be no doubt that one ledger would be sufficient.'

Country Duties. 2d. In reference to '*The Accounts of the Country Duties,*' detailed observations are submitted by Mr. Abbott, on the forms or sets of accounts which are used under the denomination of 'Consolidated-Duties Abstract of Collectors' 'Accounts,' and 'General Abstract of Consolidated Duties,' with respect to which the Commissioners of Excise seem to think that they have successfully combated Mr. Abbott's remarks, by having been able to show that he has misconceived their nature in the instance in which he says they do not answer the purpose of a check
Pages 40, 41. on one another; but the Commissioners of Inquiry observe, 'that this is by no 'means the only objection which Mr. Abbott has made to them; for, among 'several others, he particularly urges the objection of their consisting of uselessly 'repeated compilations and additions of the same figures, which alone is a suffi-'cient reason for condemning the practice of keeping these two sets of annual 'accounts.'

Collector's Books. Under the head of '*Books kept by the Collectors,*' the admission on the part of the Commissioners of Excise of the correctness of Mr. Abbott's statement, that the cash-book of the collector is a book kept by him for his own security, is quoted
Page 41. as follows: 'The cash-book is, in fact, the property of the collector, and the 'Board conceiving that those officers would adopt such forms as are found in 'practice to afford to them the greatest security and convenience, have never been 'in the practice of interfering with the mode in which it is prepared or kept.'

The Commissioners of Inquiry express their opinion that 'it is essentially 'necessary, where the business consists, as the collector's does, in receiving and 'paying money, that an official cash-book should be kept by him.' And they add, that 'this avowal by the Commissioners, that they allow their officers to 'keep private books for their security, is one of great importance with reference to 'the question of the merits of the existing system of accounts; for the officers could 'not stand in need of such security, unless the system had in itself a tendency to 'error.'

Receiver-General's Books. The books the Receiver-General has in use are described by Mr. Abbott to be eighty-one in number, thirty-five of them relating to payments of naval and
Page 42. military half-pay, pensions, superannuations, &c. These last, Mr. Abbott thinks, it would be possible to condense into one-third of their number; but that they might be altogether superseded, if arrangements were made with respect to tickets generally, similar to those now acted upon by the East India Company and Chelsea Hospital.

Page 43. The Commissioners of Inquiry condemn the practice of paying salaries, pensions,

and superannuations half-quarterly at the chief office, as not only giving rise to a great additional routine of business, but as being objectionable on principle, and prejudicial in its effects, as well as contrary to the practice pursued in other departments.

The Receiver-General appears to have reported to the Board of Excise, that there would not be any difficulty in introducing the system of double entry into his office, 'in the form suggested by Mr. Abbott, if the Board should require it.' Page 44.

Accountant-General's Office.

With regard to the accounts which are kept in the Accountant-General's Office, the Commissioners of Inquiry observe, that Mr. Abbott's report is full of instances of the multifarious and complicated character of them; and that the fact of no fewer than 417 books being kept in this office is sufficient evidence in itself of an imperfect system. Page 44.

Here again is a subdivision of books, the Commissioners of Excise taking their number at 192, although they do not deny the correctness of Mr. Abbott's statement of 417, the reason given by them being, that 'many of the books enumerated 'are only parts or divisions of the same book,' which, the Commissioners of Inquiry observe, 'leads to all the inconveniences belonging to a number of books sub-'stantially distinct.'

With respect to the course which ought to be pursued to reform this extremely defective system of accounts, the Commissioners of Inquiry advert to the Commission which was appointed in 1828, and to the two Commissions appointed in 1831, one to inquire into the system pursued in keeping the public accounts of France, and the other to inquire into the public accounts at home. By the Reports of both of the two latter Commissions, the superiority of that plan which is known by the name of the 'Italian, or Mercantile System of Book-keeping,' for the accounts of public departments, as well as for mercantile accounts, is fully established, and the Commissioners of Inquiry therefore state, that they 'have no hesitation in 'recommending that this system should be introduced throughout the whole of the 'Excise Department.' Page 44.

System of Double Entry.

Page 45.

An extract of one of the above Reports, *viz.*, that on the Exchequer, dated 8th October 1831, is quoted as giving a clear and accurate description of this plan of accounts, which is further illustrated by some detailed observations of Mr. Abbott on the mercantile system of book-keeping. Ibid. Page 46.

In recommending this system of book-keeping for the Excise department, the Commissioners of Inquiry express their confidence, that they 'incur no risk of 'being censured for proposing a rash, inconsiderate, and visionary plan, because its 'applicability to accounts of a public character has been fully proved by the expe-'rience of the successful use of it, for several years, in France (as shown in the able 'reports of Dr. Bowring), in keeping the accounts of upwards of £80,000,000 'sterling of annual revenue and expenditure;—and because the plan has likewise 'been proved to be applicable to our own accounts, by the success of the intro-'duction of it by the Lords of the Admiralty into the naval civil offices, and by the 'Commissioners of Woods and Forests into their department.' Page 47.

The Commissioners recommend that the 'first step should be to arrange the 'accounts of a past year in books of double entry.' And they add, that as 'the 'success of the undertaking depends so much on these accounts being properly 'managed, they consider it very important that Mr. Abbott should be employed to 'perform this business.'

The following pages, 48, 49, 50, of the Report, are devoted to a statement of the manner in which the above system of book-keeping should be applied in each of the several branches of the department in which accounts are kept; and the

Commissioners of Inquiry then submit the following summary, as the general result of the several alterations which they have proposed, in the event of their being adopted:—

Summary.

1st. The Commissioners of Excise will be divested of the character of public accountants.

Pages 51, 52.

2dly. The office and establishment of the Comptroller-General will be abolished.

3dly. The office and establishment of the Comptroller of Cash will be abolished.

4thly. The office of Auditor of Excise will be reformed and made efficient, and the establishment of it reduced.

5thly. The accounts of the Excise will be finally audited by the Auditors of Public Accounts.

6thly. The Excise accounts will be kept, according to the mercantile system of book-keeping, in the office of the Accountant-General.

Expense and estimated Reductions.

The total present expense of the account branches of the Excise department is stated to be £24,876. The total practical reductions, according to Mr. Abbott's report, are estimated at £15,256.

Page 52.

Payment of the Gross Revenue into the Exchequer.

The Commissioners of Inquiry state, that they have thought it right not to close their Report without referring to the opinion expressed by the Commissioners of Public Accounts of 1831, in their Report on the Exchequer, upon the expediency of having the whole of the gross revenue paid into the Exchequer: in the soundness

Pages 56, 57.

of which opinion they express their concurrence. Accordingly, an extract from that Report is given, as well as the accounts of the charges of the collection of the

Pages 53, 54, 55.

Excise revenue of Great Britain and Ireland, and of payments out of such revenue, in its progress to the Exchequer, other than charges of collection, for the year ending 5th January 1834; the former amounting to £1,078,902, and the latter to £121,109; the means of paying which, the Commissioners observe, was obtained by stopping the amount of them out of the gross revenue, in its progress to the Exchequer.

Pages 55, 56.

The Commissioners advert to the fact of the other revenue departments being allowed to defray the charges of collection, and to make other payments, in the same way as the Excise, *viz.*, by retaining a part of the gross revenue 'in its 'progress to the Exchequer;' the consequence of which, they observe, is, that £4,500,000 a year of the produce of the taxes are not paid into the Exchequer, contrary to the great principle of the Constitution, which requires that the Exchequer should possess the means of securing the legal appropriation of the money levied on the public.

Page 57.

The Commissioners proceed to point out the course which would have to be pursued, in the event of the gross revenue being paid into the Exchequer, and of annual estimates being thereby rendered necessary to be submitted to Parliament of the sums which would be wanted for disbursements for charges of collection, as well as the measures which would be requisite with regard to the payments other than charges of collection. And they conclude their Report by the following brief summary of the measures they have recommended for the security of the revenue, *viz.*—

Page 58.

'An efficient and simple plan of keeping accounts; a control on the part of the 'Accountant-General, by means of the accounts, over the collectors and Receiver-'General; a further control over these officers by the Auditor of Excise; a con-'trol by the Treasury, through the Auditor, over the disbursements ordered by the

'Commissioners; a control over the whole department, and also over the Treasury, 'by the Auditors of Public Accounts; and, finally, a Parliamentary control, by 'requiring that no disbursements shall be made, unless they shall have been voted 'upon estimates.'

AUCTIONS.

12th *REPORT.*

The Twelfth Report of the Commissioners of Inquiry relates to the duty on Auctions, which the Commissioners observe is different from all the other duties under the management of the Excise, with respect to its nature as an object of public revenue, and also with respect to the mode of charging and levying it; and, consequently, it is not liable to the same objections that have been urged against those duties, on account of the injurious effects which arise from the application of Excise regulations to articles of produce or manufacture.

Page 1. The Commissioners, however, observe that, though the objections against the tax on sales by auction are not of the same kind, they are perhaps equal in point of weight, to those urged against the other heads of duty—a restriction upon any of the lawful modes of transferring property being necessarily an interference with the very elements of commerce; and the public injury resulting from it to the country where it is imposed being in proportion to the extent of the commercial transactions of that country; whilst, at the same time, the selection of one description of transfer as a subject of taxation is liable to the further objection arising from its partiality and inequality of operation.

An extract is quoted by the Commissioners from Mr. M'Culloch's Commercial Dictionary, relating to a tax called the '*alcavala*' in Spain, in illustration of the injurious character of taxes on the transfer of property, which concludes with the observation, that 'no inconsiderable portion of the recent improvements in Spain 'may be purely traced to the influence of the commutation of this tax (the *alcavala*) Page 2. 'for an *octroi*, or duty at the gates of towns.'

Acts of Parliament. The Commissioners give a summary of the different Acts of Parliament, from the first imposition of a duty on sales by auction in Great Britain, by the 17th Geo. 3, c. 50, and in Ireland in 1797; and also an official statement of the varied and extensive list of articles which are at present *exempted* by law from *Exemptions.* the auction duty, and which, the Commissioners observe, are much more numerous Page 3, 4. than those that are liable to it—a fact of itself condemnatory of the principle of the tax.

Page 5. The following is stated to be the total produce of the auction duty in the year 1833:—

On Estates, Houses, Annuities, Ships, Plate, Jewels, &c.	On Household Furniture, Horses, Carriages, and all other Goods and Chattels.	Sheep's Wool.	Foreign Produce, the first Sale thereof.	Total Produce.
£92,185 9 4	£148,359 5 2	£10 1 6	£3,425 17 9	£243,980 13 9

Regulations. The Excise regulations under which the auction duty is collected are contained in pages 5 and 6 of the Report, and the Commissioners of Inquiry advert to the fact which appears from them, that this tax, in a degree far beyond any other, is made to depend upon the agency of the class of traders by whom the business to which it relates is carried on—that the auctioneer in fact acts for the Government both as the assessor and the collector of the tax; and that it is, in a great measure, upon his personal agency and co-operation that the receipt of the revenue arising

from it must depend—a circumstance which seems to be unavoidable, but which forms a decided objection to the principle of this duty.

Number of Auctioneers. The number of auctioneers in the United Kingdom, in the year 1833, is stated to have been as follows:—

In England . . .	3,040
Scotland . . .	378
Ireland . . .	268
United Kingdom	3,686

Witnesses examined. A list of the witnesses examined by the Commission in England, Scotland, and Ireland, respectively, is given at page 7 of the Report, after which the Commissioners of Inquiry proceed to direct attention to the evidence of a deputation of seven of the most eminent auctioneers of London, representing the common interests of the trade, as settled at a previous general meeting.

Licence. The auctioneers' *licence* is the first point brought forward by the deputation, who state that it would be a great benefit to the trade, if, instead of having the ordinary licence, as at present, of £5, with the obligation of taking out distinct licences for selling various kinds of property, amounting in all to £30, it should Page 8. be sufficient to take out one general licence of £10, which should authorize the sale of any description of property.

Bonds. Another point in reference to which the deputation urge that relief should be extended to the auctioneers, relates to the bonds of their sureties, which must at present be annually renewed to the great inconvenience and annoyance of the principals in such bonds, who are thus obliged constantly to renew their applications to the friends who have entered into such security on their behalf. It is Page 8. suggested that such securities should only be required to be renewed, when it became necessary in consequence of the death of any of the parties, or of other circumstances substantially affecting the value of the security.

Rate of Duty. The most important, however, of the subjects discussed with the deputation, was the present rate of duty on sales by auction, especially those comprised in Class 1, *viz.*, *7d.* in the pound, equivalent to 3 per cent. on the amount of the purchase-money—an amount which, when combined with the ordinary stamps on the deeds of conveyance, and the high *ad valorem* stamp on the amount of the purchase-Page 9. money, appears, from the concurrent evidence of all the parties to the deputation, to have been the cause of a rapid and universal decrease in the number of actual sales by auction for some time past.

Mr. Robins mentions two instances of the sales of extensive properties in Wales, in both of which the purchasers held back on the day of the sale by auction, but came forward on the second day, when the purchase could be effected by private contract, free from the auction duty.

Mr. Winstanley describes the present rate of duty as 'a complete obstacle to 'the sale of property;' that it 'in fact paralyses the transfer of property very much; and he complains of the exemption from duty of all sales in the Court of Chancery, Page 10. it being well known 'that many bills are filed in the Court of Chancery, when the 'property is large, for no other purpose than saving the auction duty, notwith-'standing the great amount of the law expenses.'

Mr. Rainy also describes the present rate of duty as 'an unequal, oppressive, 'and impolitic tax,' and he suggests that it should be altogether abolished, and that in lieu thereof 'there should be an additional *ad valorem* of 1 per cent. upon 'all transfers of real property conveyed by deed or written instrument, whether 'sold by auction or private contract.'

Page 10. Mr. Benjamin Wheatley suggests that both the revenue and the public would

benefit by a reduction of the duty on miscellaneous property to 2½ per cent., and by making it at the same time liable whether bought in or not.

Mr. Wheatley, as well as Mr. Evans, urge the hardship, in cases of books being returned as imperfect and put up a second time, that the proprietor should be subject to the duty on both sales. Page 10.

Mr. Dehany, the Solicitor of Excise, is decidedly of opinion that the duty with respect to real property 'ought to be entirely done away;' he states that 'large 'amounts of property are put up to auction, on which duty is never paid, it being 'bought in to avoid the duty; yet still all the machinery of catalogues, returns, '&c., is put in motion;' and that 'it is, moreover, in direct opposition to the 'revenue derivable from conveyances.' Page 11.

Mr. Dehany also admits that there are great defects in the existing auction law, arising principally, in his opinion, from the numerous exemptions, and that if the duty could be reduced, and the exemptions diminished, it would be very beneficial.

Mr. Hetherington, surveying-general-examiner, appears also to think that 'no 'great reliance can be placed on the due collection of this head of duty, in conse- 'quence of its depending almost wholly for its security on the declarations of the 'parties who are liable to pay it.' Ibid.

The mode of keeping the accounts at the head office is objected to by Mr. Evans, and Mr. Pawson Price, as 'not so well arranged, either for the purposes of check 'or despatch, as they might be.' Ibid.

A separate establishment for the accounting branch of the auction duties is maintained at an annual expense of £1,271. 16*s*. 9*d*. *Expense.*

Scotland.

The deputation of auctioneers in Scotland complain of the regulation requiring the delivery of catalogues, and a notice, three days before the sale; the former of which, they state it to be frequently impracticable to prepare with precision; and that the latter drives many persons, compelled to make immediate sales, to make private sales on disadvantageous terms, causing much loss of business to the auctioneer and of revenue to the Government. The deputation suggests a notice of one day. Page 12.

They also entirely agree with the deputation in London on the subject of licences, and they propose that a general licence of £10, or £15, should be taken out, which should cover all the separate licences at present required.

The deputation at Glasgow complain also of the catalogues, which 'they assert 'to be of no practical use to the department, though the preparation of them is 'attended with great trouble and delay to themselves: they also agree in the 'suggestions on the subject of licences.'

All the important points above suggested are strongly urged and confirmed by Mr. Brown, an eminent auctioneer of Aberdeen; *viz.*, one licence for the sale of every description of property—notices of sales to be shortened—catalogues not to be required, but a regular book to supersede them—the annual renewal of the bonds of security to be dispensed with—all exemptions to be abolished, except when the property is insufficient to pay the just and lawful debts of the proprietor—and property sold in large masses to pay a less duty per cent., so as not to discourage sales. Page 13.

Mr. Cornwall, the collector of Edinburgh, advocates the abolition of all exemptions, and a low rate of duty; and Mr. Dumbreck, the collector of Perth, also objects to the numerous exemptions.

IRELAND.

Page 14. It does not appear that any auctioneers attended the Commission in Dublin. The fact of there being 268 licensed auctioneers in Ireland, and under £10,000 of duty received last year, is alluded to as a proof that there must be considerable evasion of duty in Ireland. Mr. Pape, the collector of Dublin, points to some differences in the law and practice in England and Ireland, and he entirely concurs in the suggestion of having one increased general licence, instead of the various separate licences, as at present, and is of opinion that such an alteration would be universally well received in Ireland.

Prosecutions. Page 15. Under the head of Prosecutions for Offences against the Auction Laws, which are described to be great and increasing, the Commissioners of Inquiry advert to the fact of the great majority of these cases having ended in *compromise*, and they repeat the objections urged by them in a preceding Report against that mode of dealing with offences arising under the Excise Laws; there being, perhaps, no case in which public exposure, and the notoriety derived from a formal trial and conviction, is more desirable than in that of the fraudulent auctioneer.

Seventh Report, Part II., page 43.

Objections to the Tax. Page 15. In proceeding to submit the results of their consideration of the preceding evidence and suggestions, the Commissioners of Inquiry urge the strong objections which exist against the principle and object of this head of Excise revenue, which was first imposed during the American war, and which the Commissioners conceive to have been borne with patience, solely in consequence of the *exemptions*, either direct or indirect, which the more powerful interests of the country, manufacturing and agricultural, have succeeded in obtaining from its operation; and in justification of their condemnation of the tax the Commissioners consider it sufficient to advert to the following facts, *viz.*—

Page 16. 1st. That the only practical security for the collection of the duty is the declaration of the auctioneer; and—

2d. That the tax must necessarily be accompanied by a complicated and continually increasing list of exemptions, affording constant occasion for dispute and evasion of duty, and in which the heads of exception are much more numerous than the heads of charge.

The Commissioners do not concur in the suggestion of reducing the duty, and abolishing the exemptions, being of opinion that the only remedy for the evil must be found in the total abolition of the duty so soon as circumstances will admit of such a measure. So long, however, as the duty shall continue, the Commissioners recommend,—

General Recommendations. Pages 16, 17. 1st. The assimilation of the law in Great Britain and Ireland with respect to the rate of duty, and the regulations for its collection.

2d. The total repeal of the duty upon sales by auction of all descriptions of property, for the transfer of which a deed or writing liable to a stamp is required; and if that cannot be conceded without a substitute, that a small additional *ad valorem* stamp on the amount of the purchase-money should be charged on all such transfers.

3d. The repeal of the existing regulations for licences to auctioneers, and in lieu thereof one general annual rate of licence to be fixed at the rate of £10, to authorize the sale of all descriptions of property.

4th. The bonds of the auctioneers to be renewed only when specially required by some change in the persons or circumstances of the parties to such bonds.

5th. The repeal of the regulations requiring the preparation and delivery of catalogues—a correct book of account, containing entries of each sale—of the lots sold—of the prices paid—or at which bought in, to be substituted in lieu thereof.

6th. One day's notice, instead of three, to be considered sufficient.

7th. The repeal of the present duty of 2*d.* per lb. on sheep's wool of home growth, the produce of which, in the year 1833, amounted, in the whole of the United Kingdom, to £10. 1*s.* 6*d.* only; and that wool of this description, when sold for the first time, should, like other agricultural produce, be exempted from duty.

Transfer of the Auction Duties to the Department of Stamps and Taxes. Pages 18, 19.

The Commissioners of Inquiry conclude their Report by adverting to a suggestion for the transfer of the collection of the auction duties to the department of Stamps and Taxes, with the duties of which it is more analogous, and the officers of which, in their several characters of distributors, sub-distributors, inspectors, surveyors, assessors, and collectors, are extensively distributed over every part of the United Kingdom. By such transfer the department of Excise, whose superintendence over the actual proceedings at sales is acknowledged to be almost nominal, would be the better enabled to give its undivided attention to the few great and productive heads of Excise duty; and Mr. Wood, the Chairman of the Board of Stamps and Taxes, gives it as his deliberate opinion, confirmed by that of his Board collectively, as well as of the Secretary and Solicitor, that such transfer might be made with great facility and convenience, and with but a small additional expense to the department of Stamps and Taxes, in the shape almost entirely of an increased per-centage to the sub-distributors.

GLASS.

13th *REPORT.*

The Thirteenth Report of the Commissioners of Inquiry relates to the duties upon Glass, and is divided into four heads; *viz.*—

The first, containing a summary, which is given in pages 3 to 10 of the Report, of the principal statutes by which duties upon glass have been imposed, commencing with the earliest Act, *viz.*, the 6th and 7th of Wm. and Mary, down to the last statute, *viz.*, the 2d and 3d Wm. 4, c. 102;—and a statement, which is contained in pages 10 to 16 of the Report, of the printed regulations of the Excise for giving effect to the provisions of the above laws.

The second, containing a series of accounts, showing the rates and amounts of the glass duties in each year since 1770 (see pages 16 to 20 of the Report).

The third, containing a statement of, and reference to, the examinations taken in England, Scotland, and Ireland, upon each head of glass duty; and—

The fourth, submitting the general observations and recommendations of the Commissioners of Inquiry upon the whole subject.

Regulations. Page 16.

The Commissioners of Inquiry very briefly comment upon the complicated Excise regulations, a very slight examination of which, they state, will be sufficient to show in how great a degree they must interfere with the process of manufacture, and at how great a disadvantage the business must be carried on when every part of the process (which is one depending peculiarly for its success on the application of scientific principles to the various combinations of the materials used, either as fluxes or to form the basis of the product, and especially to the due regulation of heat, both as to its intensity and its duration) is subjected, under all circumstances,

however various, to a uniform system of regulations prescribed by Act of Parliament.

Analysis of the Duties since 1770.

The Commissioners of Inquiry call especial attention to the tables of the rates and amounts of the glass duties since 1770, of which they give a brief analysis, as showing the following results: *viz.*—

Page 21.

That the increase of the produce of the duties on *flint glass* bears no proportion to the increase of consumption which must have taken place with the increase of population; the duties in 1833, when the rate was only 49*s.* per cwt., having amounted to nearly the same sum as in 1806, an interval of twenty-seven years, and when the rate was 56*s.* per cwt.

That the duty on *plate glass* has, on the contrary, progressively increased since 1820, when it was lowered to its present amount, *viz.*, £3 per cwt., the produce in 1834, at that rate of charge, having been considerably more than in 1813, when the rate was £4. 18*s.* per cwt.

Page 22.

That the duty on *crown glass* has constantly increased under the same rate of duty since 1813, when that rate, *viz.*, £3. 13*s.* 6*d.* per cwt. was imposed.

That the duty on *broad glass* does not show any material difference in the produce since 1813, when the present rate of £1. 10*s.* per cwt. was imposed.

Number of Glass Houses.

The number of entered glass-houses, and the amount of duty received from them in 1833, in England, Scotland, and Ireland, respectively, is stated as follows: *viz.*—

	No. of Houses.	Amount of Duty.
In England	106	£680,084 1 8¼
„ Scotland	10	45,491 14 6
„ Ireland	10	22,399 19 0½

Expense of collection.

Page 23.

The expense of collecting the duties on glass appears to be estimated by the Board of Excise at between £17,000 and £18,000. The Commissioners of Inquiry consider this statement to be considerably below the real cost of the survey, and state their belief, that amongst all the growing-duty trades, including soap, there is not one upon which the survey is maintained at so heavy an expense as upon glass; and that taking the number of glass-houses in the United Kingdom at 130, many of which require the constant attendance of three officers, the cost of the mere survey cannot be estimated at less than £25,000 per annum.

Gross and Net Receipt.

The gross and net receipt under this head of revenue in the United Kingdom, in 1834, are specially stated at page 23 of the Report, as showing, from the large amount of difference between the two, amounting to no less than £250,377, the strong grounds of objection which exist against the tax on glass, the gross receipt having been £916,822, the net receipt £666,445, the latter sum being subject to the further deduction of the cost of collection.

Witnesses examined.

A list of the witnesses examined is given at pages 24 and 25 of the Report, and the Commissioners then proceed to state the result of the examinations, commencing with those at Newcastle, the manufacturers at which place are stated to pay, as regards flint and plate glass, one-fourth part—as to crown and broad glass, about one-third part,—and as to bottle glass, between one-fourth and one-fifth part of the amount charged in all the rest of the United Kingdom.

Crown Glass.

The following may be briefly stated to be the results of the examination of a deputation of *crown-glass* manufacturers at Newcastle: *viz.*—

Page 25.

That so long as the present duties remain, the deputation were not prepared to suggest any improvement in the mode of charging and collecting them.

That repeated instances of fraud 'have brought down the prices of the article so 'low, that for the last two or three years the trade has been to the honest manufac- 'turer wholly unproductive.' Page 26.

That, with regard to such cases of fraud, the system of *compromise* pursued by the Excise has been productive of the most injurious consequences, 'the same parties 'having done the same thing once, twice, and thrice, and they have always been '*compromised* and *not brought into the Exchequer.*' *Compromises.*

That 'there are many regulations or restrictions by the Act of Parliament, which, 'if carried rigidly into effect, would occasion very strong grievances, but which are 'not carried into effect because they are impracticable.'

'That the time for which glass, after it is made, is required to be left in the weigh- 'ing-room, in order to give the supervisor an opportunity of re-weighing it, should 'be reduced from six hours to three.'

'That on entering glass for exportation a Customs duty of 10*s.* per cwt. *ad valorem* 'is charged, which per centage is taken upon the home value of the glass, that is, 'upon the price of the article including the duty, instead of being taken upon the 'value after deducting the drawback, so that they pay a duty upon a duty, which 'makes the charge 200 per cent. at least more than it ought to be.'

'That the export is also subject to a heavy charge in the shape of stamp duty on Page 27. 'the bond and debenture, which, being the same in amount whether the consignment 'be great or small, amounts to a prohibition against the shipment of small quantities, 'which would otherwise frequently take place—that, in fact, the tax on the British 'manufacture is so heavy as almost to have closed every opening to the foreign 'export trade.'

'That, in making allowance of the drawback for exportation, the Excise make no 'allowance for fractions of pounds, which, when the packages are much subdivided, 'and the exportation is large, is so considerable as to have amounted in one instance 'to £800.'

'That there is great loss on crown glass, when exported in whole tables, in con- 'sequence of the drawback not being received when the tables break, but that when 'exported in squares, the allowance is quite sufficient,' which is explained by the fact of the amount of the duty only, *viz.* £3. 13*s.* 6*d.* per cwt., being allowed in the former case, whilst an increased drawback amounting to £4. 18*s.* is allowed in the latter, to compensate for the waste which necessarily arises in cutting tables into squares.

That the inferior article called German sheet glass is manufactured almost solely for exportation, in consequence of the profit arising from the excessive drawback, which is estimated by Mr. Hetherington, who considers the law defective in this respect, at 33 per cent. on the amount of the duty. *German Sheet Glass.* Page 28.

The above appear to have been the principal points brought forward by the deputation of crown-glass manufacturers at Newcastle.

The evidence of Mr. Chance, of the firm of Chance and Hartley at Birmingham, which is stated to be the greatest crown glass-works now in England, is specially referred to as containing much valuable information in reference to the manufacture of window glass, and particularly as to the state of that manufacture in foreign countries, and to the prospects of the British manufacturer of obtaining a great extension of his market for this important branch of trade. Mr. Chance alludes to the great advantages of the system of charging the duty on the finished goods as they come out of the annealing arch, instead of the mode of charging by the gauge of the fluxed metal in the pots, which was formerly used with respect to crown glass, and still is the practice in regard to flint glass; although Mr. Chance states that the regulations applicable to the former mode are still retained, but without Ibid.

forming any check, or answering any useful purpose whatever. With respect to frauds on the revenue, Mr. Chance joins with the deputation at Newcastle, in
Compromises. expressing a strong opinion against the system of repeated *compromises* with the
Page 28. same delinquents; upon which point the Commissioners of Inquiry repeat their opinion, 'that such a course is wholly inconsistent with what is justly due, as well 'to the public as to the fair trader.'

A restriction on the manufacture of crown glass, under which it cannot be made of greater thickness than one-ninth of an inch, arising out of the frauds formerly committed by exporting crown glass for the purpose of obtaining the plate-glass
Page 29. drawback, is mentioned by Mr. Chance, and alluded to by the Commissioners, as requiring attention and alteration, and as affording a 'striking example of the 'direct injury arising to manufacturers from the interference of Excise regula- 'tions, the evils of which are so frequently permitted to remain, after the grounds 'on which they were imposed have ceased.' The present duty on crown glass is
Ibid. stated by Mr. Chance to be at the rate of 200 to 250 per cent. on the cost price of the manufacture.

The evidence of Mr. Chance is directly opposed to that of the Newcastle deputation, as to the inferiority of German sheet glass, and the small amount of its consumption, except as an article of export: on the contrary, he asserts that this description of glass has superseded all other kinds of window glass on the Continent, and that its use is rapidly extending in this country.

Spread Glass.

Page 30. The demand for Spread Glass is stated by Mr. Thomas Dunn, of Newcastle, to be so small, that they cannot keep the house at work the whole year, but lie idle three months. Mr. Dunn further states, that if the duty was repealed, spread glass would not be made at all, for they could make crown nearly as cheap.

Flint Glass.

Pages 30 to 36. With regard to Flint Glass, the whole of the evidence taken by the Commissioners of Inquiry appears to have concurred in showing the ruinous state of the trade to the legal manufacturer, in consequence of the great extent to which the revenue has been evaded, as well in licensed as in unlicensed houses—a fact which is strongly urged in a memorial to the Lords of the Treasury from the flint-glass manufacturers of England, which is inserted at page 33 of the Report. Mr. Hawkes, the member
Page 34. for Dudley, distinctly states that his own business, which is one of the best established in the kingdom, has been actually relinquished by two members of his family, after an experience of the fruitlessness of any attempt to carry it on successfully, and at the same time legitimately.

Page 35. Mr. Pellatt, the representative of one of the leading flint-glass establishments in the kingdom, states, that he has recently relinquished the business of his manufactory, from having found it to be wholly unremunerating, in consequence of the competition with those who evaded the duty; such evasion of duty being estimated by the deputation of flint-glass manufacturers to be, in London alone, to the extent
Page 34. of £65,000 annually, in addition to the further fraud which is stated to have been carried on at the public expense, to a very great extent, by obtaining the drawback on exportation for goods which have never been charged with duty.

Bottle Glass.

Page 36. A numerous deputation, representing the interests of the bottle-glass manufacturers, attended the Commissioners of Inquiry at Newcastle, and appears to have

represented very strongly the 'injurious interference of the Excise regulations 'with the most essential operations of this branch of the manufacture,' and to have afforded 'another instance, in addition to those referred to in the examination of 'Mr. Chance, in which the manufacturer has been permitted to continue subject 'to the injury and inconvenience arising from the regulation, although the pur- 'pose for which it was originally devised and imposed has, from a change of 'circumstances, or from an alteration of the law itself, become either wholly, or in 'a great degree, unattainable.' Page 37.

Mr. Cuthbert, a member of the deputation, adverts to the fact of the duty having been originally 'charged on the bottles by the gauge, when it was necessary for the 'officer to gauge and so on; but the duty being changed, and being now on the 'manufactured goods,' Mr. Cuthbert observes, that 'all those notices which were 'formerly necessary, but which the manufacturers now describe to be as prejudi- 'cial as they are useless, became unnecessary; but still the machinery all went on 'as it was before.' Ibid.

The Newcastle deputation suggest a change in the mode of taking the duty on glass bottles, by charging it by the tale or number of bottles instead of by their weight as at present, and, in support of this suggestion, they refer to the opinion of Mr. Matthew Harrison, who has long been known as one of the principal merchants in the bottle trade.

The Commissioners of Inquiry, however, state 'that the preponderance of opi- 'nions which they have received on this point is decidedly adverse to the proposed 'change, and that they therefore do not feel justified in recommending it.' Ibid.

Broken Bottles.

The necessity of paying duty for broken bottles, the same as for whole ones, is also complained of by the deputation, with apparent reason, as another prejudicial consequence of the continued application of the system of charging the duty by the gauge of the materials, after that system has been superseded by making the charge on the weight of the manufactured article. Page 38.

Crown Cullet.

A more important point, however, is suggested by the deputation for consideration, *viz.*, the prohibition under which they labour against making use of the *refuse* of the crown glass manufacturers, called *crown cullet*, which is described as being thrown away upon the ballast-hills, and as being 'utterly useless for 'making crown glass; but in the bottle glass, as being a cheaper material than 'any that can be used,' and of which Mr. Cuthbert says, 'I have no doubt, if our 'hills were dug up, there are *hundreds of tons* of it buried.' Ibid.

The Commissioners of Excise consider this refuse 'an improper thing to be used 'in common bottle metal,' upon the ground 'that it would make the goods so fine 'that it would bring them into competition with flint glass.'

The Commissioners of Inquiry consider it 'hardly possible to imagine an in- 'stance in which the injurious operation of Excise regulations could be placed in a 'stronger light.'

Drawback.

The same complaint respecting the insufficiency of the drawback allowed on exportation is made by the deputation of bottle manufacturers as was urged by the manufacturers of crown glass. In reference to this point, one of the deputation asserts, that in consequence of the extent of breakage, &c. 'all bottles 'exported from London are saddled with a duty of 10 per cent. upon the present 'duty.' Pages 38, 39.

The deputation claim, upon the ground of the abolition of the stone-bottle duty, to be released from the 'prohibition to which they are subjected against making 'any vessel of bottle-glass materials of less capacity than six ounces,'—a restriction, they add, which in its operation is peculiarly objectionable, in consequence of its being felt most severely by the poorer class of purchasers, who are thus com- Page 39.

pelled to have the numerous articles of domestic use required by them, especially medicines, ‘ in a flint-glass bottle,’ the cheapest quality of glass being applied to such purposes in every country in Europe except England.

Plate Glass.

Drawback. Page 41.

The drawback is the first point alluded to under the head of Plate Glass; in reference to which it is unnecessary to say more than that, until the passing of the Act 59 Geo. 3, c. 115, by which it was fixed at its present rate, the regulations afforded an undue advantage to the exporter, to the great loss of the public revenue, the consequence of which was a very considerable export, ‘ merely for the sake of ‘ getting the drawback.’

Allowances. Pages 42, 43.

The deputation of plate-glass manufacturers who attended the Commissioners at Newcastle, represent the insufficiency of the allowances of 50 per cent. as to cast plate glass, and of 33 per cent. as to blown plate glass, to cover the losses to which they are subject from ‘ skimmings, moyls, and squarings,’ and particularly from breakage of the melting-pots, ‘ the average breakage in a year being estimated ‘ at not less than eighty pots, by which the manufacturer is subject to an indirect ‘ charge of £400 in each year.’

Page 43.

Mr. Cockburn, the governor of the British Plate-Glass Company, confirms these representations of the Newcastle manufacturers, as to the present insufficiency of the allowances; and the Commissioners of Inquiry suggest the renewed consideration of the subject by the Board of Excise, and the alteration of the law, if on such consideration it should be found expedient.

Page 44.

The examination of Mr. Cockburn contains some interesting information on the comparative state of the manufacture of plate glass in France and Great Britain, the result of which comparison is satisfactory, inasmuch as it shows, that by the application of skill and machinery we are enabled to produce plates of a superior size to any that are produced in foreign manufactories, and that in all the larger sizes of plates the price in England is lower than in other countries.

It is added, however, as a striking instance of the injurious effects of our high Excise duties, that with respect to the *smaller plates*, in which the amount of duty necessarily forms a large component part in the price of the goods, the English manufacturer is universally undersold in the French and other foreign markets.

SCOTLAND.

Pages 44, 45.

The principal feature of that part of the Report which relates to Scotland consists in the important fact of some of the largest glass manufacturers having ceased to work, entirely in consequence of the depressed state of the trade, caused by the operation of the Excise laws, and the extent to which the duties are evaded. Mr. Brown, the resident partner in a considerable glass manufactory at Alloa, who represents himself to have been engaged in establishing one of the finest glass works in the kingdom at an expense of more than £30,000, states that his establishment ceased from working in consequence of the depression of price and want of trade, caused by the competition of similar goods to those manufactured by himself being sold at such inferior prices as evidently to show that the duties upon them had been evaded. To these circumstances Mr. Brown attributes the loss of a profitable trade with the United States.

Dr. Macfarlane and Mr. Turnbull, of the Leith Glass Company, the capital of which amounted to £135,000, confirm the fact of the general depression of the glass trade in Scotland; and represent the ‘ necessity of advancing the amount of ‘ the duties before they could ensure a sale of the goods produced,’ as having been

one of the principal obstacles to their carrying on their works; in illustration of which they state, that when the last reduction in the duty took place, they lost several thousand pounds by having glass on hand to the amount of nearly £20,000.

Dr. Macfarlane states, that having applied to the Treasury unsuccessfully for permission to bond the glass before payment of duty, they 'stopped their works 'three years ago, at which period they paid off 108 men to whom they gave 'employment.'

The following three points of complaint were urged by this deputation, as being seriously felt in the present depressed state of the glass trade in Scotland: *viz.*— Page 46.

1st. The loss arising from the duty paid on the great number of bottles that are broken.

2dly. The loss to the trade arising from a deficiency of export officers.

3dly. The loss arising from the export duty being charged *ad valorem*, including the amount of the inland duty.

The evidence of Mr. John Watson and Mr. Frederick Pellatt, of the Clyde Flint Glass-works, is specially referred to by the Commissioners of Inquiry, as confirming the accounts of the extensive prevalence of smuggling, or of the illicit manufacture of flint glass in London. Ibid.

Mr. Pellatt states, that even in so distant a market as that of Glasgow 'we can 'purchase particular articles, smelling bottles, and so on, and can sell them at 25 'per cent. profit.'

Mr. John Geddes, proprietor of the Verreville Glass-works, on the Clyde, not only confirms the general evasion of the duty on flint glass, but pronounces that duty to be, beyond any other head of Excise duty, productive of injury and inconvenience to the manufacturer, and states that he does not manufacture one-half of the quantity which he should produce if he were left to follow his own course of working. Page 47.

Ireland.

The evidence given before the Commissioners of Inquiry in Ireland, paints in still stronger colours the depressed state of the glass manufacture in that country since the imposition of the duty in 1825. At that period it is stated that 'there 'was one bottle house, and four flint-glass houses in Dublin, doing extensive 'business; but that, at present, bottle glass is made to a very limited extent in 'that city, and only one flint house is actually at work; that there were two esta-'blishments at Cork, of which only one remains; one at Waterford, where at 'present there is none; and three at Belfast, of which only one remains.' Page 48.

This evidence also tends to confirm the fact of the great and increasing extent of the illicit manufacture of glass in Dublin, for the carrying on of which Mr. Crean states that the best of the cullet, or broken glass, is all bought up at a good price for the illicit houses. Page 51.

The injurious effects of the Excise regulations, in preventing the application of the various kinds of glass to some of the most important purposes connected with the arts and sciences, have already been pointed out in the introductory observations of this Digest, and it would be superfluous therefore here to repeat them. Pages 51 to 54.

Sir Francis Doyle, the Chairman of the Board of Excise, whose evidence is referred to at pages 54 and 55 of the Report, appears to consider the statements of the great prevalence of the fraudulent manufacture of Glass to have been much exaggerated: in regard to which opinion the Commissioners of Inquiry observe *Evidence of Sir Francis Doyle.*

that, for obvious reasons, it is not probable that such full and complete information could be brought under the notice of the members of the Board of Excise as would be obtained by persons not connected with the department.

The result of the preceding statement may be anticipated. The Commissioners
Page 55. of Inquiry, in their concluding observations and recommendations, observe: 'We 'are satisfied that if we had the opportunity of pursuing our inquiries on this com- 'plicated subject into all the details which belong to it, the impolicy and evil 'consequences of the tax, as regards the interests of the native manufacturer and 'consumer, and also of our foreign commerce, would appear in so strong a light, 'when compared with the amount of net revenue produced from it, as to call for its 'general condemnation.' With regard to *Flint Glass* the Commissioners observe that, from all the evidence which they have received, (with the single exception of the opinion of the Chairman of the Board of Excise,) 'they are satisfied that unless
Page 56. 'some material change shall take place, the revenue from flint glass must in a great 'degree be sacrificed, and that the persons who carry on that manufacture, under 'the regulations, and subject to the duties prescribed by law, must either be driven 'out of the trade, or left to carry it on at a ruinous loss.'

Page 57. With this impression the Commissioners urge that the flint-glass duty should be among the first to be selected for total abolition, and that if the financial arrangements of the Government will not admit of the adoption of so desirable a measure, they suggest that the duty should be reduced by two-thirds, *viz.*, from 6*d.* to 2*d.* per pound—a reduction which they are assured, both by manufacturers and officers of Excise, 'would go far towards relieving the trade in flint glass from the state of 'insecurity and depression in which it is at present placed, and more especially 'would enable the fair trader to carry on his trade successfully and free from that 'ruinous competition to which he is at present exposed, in consequence of the eva- 'sion of duty by the fraudulent manufacturers, as well licensed as unlicensed.'

Page 58. With regard to *Plate Glass*, the Commissioners of Inquiry recommend a reduction of the duty to one-half; and, further, that there should be a relaxation of the regulation which requires the imperfect metal to be worked up, that the plates may be afterwards broken, before a return of duty can be obtained—that the prohibition against making plate glass beyond a certain thickness be done away—that the allowance for waste on plate glass blown, should be the same as on that which is cast, *viz.*, one-half, instead of one-third—and, lastly, that allowance should be made for the loss sustained by the breakage of the smaller pots.

Page 59. With regard to *Crown and German Sheet Glass* also, the Commissioners strongly urge a reduction of the duty, and they advert to the curious and important fact, that out of 4,000,000 of houses in the United Kingdom, 380,000 only pay the window-tax, leaving no less than 3,200,000 houses which would not be benefited by a repeal of the window-tax, but would gain a direct advantage, equally with those which do pay the tax, by a reduction in the price of glass. The Commissioners also recommend alterations in regard to the Customs duty of 10*s.* on exportation—the present mode of calculating the drawback—the entries on exportation —the notices—and the time during which crown-glass is required to be kept in the weighing-room, after being manufactured, which the Commissioners recommend should be reduced from six hours to four.

With regard to *Broad or Spread Glass*, the Commissioners do not offer any suggestions.

The fact of one-half of the duty charged on *Bottle Glass* being returned in the shape of a drawback, is adverted to by the Commissioners of Inquiry, as alone affording sufficient grounds for recommending the total repeal of this tax. They recommend, however, during its continuance—alterations in the regulations relating to the annealing-arches;—that crown cullet may be used in making bottles;—that the restriction which prohibits the making vessels of bottle glass of a capacity less than six ounces be abolished;—and that allowance for broken bottles should be made in calculating the drawback.

The Commissioners of Inquiry conclude by a general recapitulation of the results of their inquiries in regard to this tax—all in fact condemnatory of it, and tending to show—that it operates as a direct tax on industry,—that by the additions artificially made to the price by the amount of the duty, and by the increased cost of production in consequence of the regulations, the consumption of the article is checked,—the employment of labour and capital proportionably restrained,—and the progress in the accumulation of national wealth unnecessarily retarded;—that the Excise regulations have been productive of highly injurious consequences, by preventing the free progress of invention and improvement; first, in the manufacture of glass itself, and secondly, in the numerous other arts and sciences to which glass is subsidiary;—that a further ground of objection consists in the large proportion of the tax which is repaid in drawback, amounting to no less than one-third of the gross sum collected; and—that the duty and regulations operate as a direct impediment to our successful competition in this branch of trade with foreign countries. Page 61. Page 62.

The Commissioners of Inquiry conclude, 'by urging a total repeal of these 'duties on glass, at the earliest possible period, and by expressing their conviction 'that no tax can combine more objections, or be more at variance with all sound 'principles of taxation, than this duty on glass.'

In consequence of the above recommendation the duty on Flint Glass was, in the Session of Parliament 1835, reduced two-thirds, *viz.* from 6*d.* to 2*d.* per lb., the results of which measure have been most satisfactory, the illegal manufacture having been almost annihilated; old works, which had been closed under the high rate of duty, having been reopened, and new works erected in different parts of the kingdom, and an impetus having been given to this important branch of manufacture calculated to lead, in a very satisfactory and increased degree, to the employment of capital and of labour, and to the development of the national industry and wealth.

PAPER.

14th *REPORT.*

The Fourteenth Report of the Commissioners of Inquiry opens with a recital of the Acts of Parliament under which the paper duties are collected, commencing with that by which such duties were first imposed, *viz.* the 10th Anne, c. 19, dated in 1711, which recites, as a reason for the grant, the necessity of raising large 'supplies of money to carry on the present war, until your Majesty shall be enabled to establish a good and lasting peace.'

The duties on paper were first levied in Ireland by the 38th Geo. 3, c. 5, and were charged by a rate on the machinery employed in the manufacture. They were assimilated to the duties in Great Britain by the 5th Geo. 4, c. 55.

The rates and amounts of the paper duties since 1770 are stated in a return in the Appendix, which was of too voluminous a nature to insert in the body of the Report. Appendix No. 16.

Page 4. The gross receipt in 1834 was £833,822. 12*s.* 4*d.*, the net receipt £771,162. 13*s.*, from which latter sum the charges of collection are to be deducted.

A drawback of the whole duty is allowed on all paper made in the United Kingdom on exportation; and by the 43d Geo. 3, c. 69, and 5 Geo. 4, c. 55, allowances of duty were granted to clothiers, hot-pressers, and to the universities, which amounted, with the drawback, in 1834, to £62,659. 19*s.* 4*d.*

A licence duty of £4 is charged on all manufacturers of paper.

A list of the witnesses examined is given in pages 4 and 5 of the Report, and in the following pages, 6 to 10, will be found a full and detailed statement of the regulations of the Excise under which the several duties upon paper are collected.

Page 10. The Commissioners advert to the important advantage which is enjoyed by the paper-makers under these regulations; *viz.*, that unlike other growing-duty traders, they have 'the process of their manufacture exempt from Excise interference,' to which exemption the Commissioners attribute 'the very great progress which has 'been made in the application of various improvements to this manufacture, especially 'those arising from the extensive introduction of machinery, which have enabled the 'manufacturers, by combining the two processes of making and drying the paper 'through the operation of large cylinders heated by steam, to complete in a few 'minutes a quantity of paper which formerly occupied a period of as many weeks.'

Injurious Effects of the Separation of Paper into Two Classes.

Pages 10 to 14. The separation of paper into two classes by the 43d Geo. 3, c. 69, with two rates of duty, appears from the concurrent testimony of almost all the witnesses examined upon the point, to have been attended with the most injurious effects. This separation was effected by the 43d Geo. 3, c. 69, by which it was enacted that all paper and paste-board should be considered first class, and subject to 3*d.* per lb. duty, unless made *wholly* out of old tarred rope and cordage, *without extracting therefrom the pitch or tar, or any part thereof,* and without any mixture of other materials therewith.

Pages 11, 12, 13. It appears from the evidence of Mr. Dickinson, the chairman of the deputation of London paper-makers, and himself an eminent and extensive manufacturer, as well as from that of Mr. Gater and Mr. Gaussen, also considerable manufacturers, and which is confirmed by the deputation of paper-makers at Glasgow,—

Altered Value of the Materials. 1st. That old tarred rope, which, during the war and before chain-cables came into use, was worth £4 to £5, or less, is now worth £11 to £12 per ton.

2dly. That while old tarred rope has so much increased in price, some sorts of first-class materials have so much declined in value as to be worth only £3. 10*s.* to £4 per ton.

3dly. That it has been found practicable, without extracting the pitch or tar of the old rope, completely to neutralize the smell of it; the result of all which is that that which, at the time the law was settled, formed a good practical distinction between first and second class papers, has long ceased to be so; and that a very extensive evasion of the law, by the use of first-class materials in second-class paper, has been the consequence.

Page 13. The department of Excise acknowledge that frequent complaints and disputes have arisen upon the subject; that it is difficult to distinguish between the two; and that one rate of duty is infinitely preferable to two.

It is almost superfluous to add, that the continuance of the classification was

Page 14. condemned by the Commissioners of Inquiry, as calculated to produce consequences highly injurious, both to the manufacturer and to the revenue.

Injurious Effects of the high Duty on First-Class Paper.

The injurious effects produced by the high rate of duty on first-class paper is the next point adverted to, in reference to which, in consequence of the decline which has taken place in the price of paper, the rate of duty is described as having amounted to double what it was, and as having formed a great check on the consumption of paper, as well as a great inducement to avoid paying the duty; the rate of profit therefore to the manufacturer has been reduced so low, by the competition with the smuggler, that a very large proportion of the capital vested in mills and machinery is represented as affording no return. On the inferior descriptions of wrapping-paper the rate of duty is stated to have been not less than 200 per cent., and on the finer sorts, such as printing paper, 50 per cent. Page 15.

The frauds on paper in Ireland are stated by Mr. Saurin, the solicitor for Ireland, and by Mr. Plunkett, the inspector of the revenue police, and Mr. Ryan, the collector for Londonderry, to exist to an enormous amount.

Paper used in Books. Page 16.

The prejudicial effect of the high duty in reference to paper used in the printing of books is forcibly demonstrated by the Commissioners of Inquiry, and is illustrated by references to Mr. M'Culloch's Commercial Dictionary, and to the evidences of Messrs. Knight and Parker, the publishers of the Penny and Saturday Magazines.

The demand for books is stated to be so extremely uncertain, that in a case where a publisher calculates, from the best information, the probable sale of 1000 copies of a work, he perhaps does not sell 500 copies, or even so many as 250 copies. The duty however has been paid on the whole 1000 copies, and therefore adds materially to the loss resulting from the speculation.

The duty on the paper employed in a work such as the Penny Cyclopædia is estimated by Mr. Knight at one-fifth of the whole; and he states that such a speculation, which now pays at 50,000 copies, would, if the duty were reduced one-half, pay at 40,000 copies, and if entirely repealed, at 30,000 copies.

Mr. Knight further expresses his opinion, that a considerable reduction of the paper duty would call numerous such works into existence.

The operation of the duty on the ordinary volume is estimated by the London deputation at from 1*s.* to 2*s.* 8*d.* a volume, according to the sale.

Page 17.

The proportion of paper used in printing is estimated as exceeding two-thirds of the whole.

The Commissioners of Inquiry justly observe therefore, 'that a large reduction 'of duty will be materially felt, precisely in that branch of the manufacture to which 'it is desirable that relief should be afforded.'

Almanacks. Page 18.

The effect of the repeal of the duty on almanacs, which amounted to 1*s.* 3*d.* on each almanac, is very remarkable. No less than 200 new ones are described as having immediately started, of some of which upwards of 250,000 copies were sold within a short period, although the old ones maintain their ground; and Moore's Almanac for the year 1835 is stated to have actually doubled its former sales.

Page 19.

The result of the evidence received, and the observations of the Commissioners of Inquiry in the several parts of the United Kingdom, is stated by them to be that 'the duties, at their present rate and mode of charge, have a most injurious 'tendency, both in creating temptations to evade the law, and also in checking the 'consumption of an article which would otherwise be in demand for all classes of 'the people.'

Reduction of the Duty recommended.

'As a remedy for these evils,' the Commissioners recommend 'that the division 'of paper into two classes should cease, and that so long as that manufacture shall

'continue subject to an Excise duty, such duty shall be levied at a uniform rate; 'and that the present rate of first-class paper should be reduced one-half, and ac- 'cordingly that 1½*d.* per lb. should be fixed as the whole amount to be levied on 'paper of all descriptions;' and further, that the present separate classes of paste-board should in like manner be consolidated and reduced, and subject to one duty of 14*s.* per cwt., that rate of duty to be also payable on mill-boards and other boards, which now pay a duty of £1. 1*s.* per cwt.

The manufacturers calculate that a very small loss of revenue will result from these measures. The net produce of the duty on first and second-class papers in 1834 was £718,043, from which, if the duty on second-class paper be deducted, *viz.*, £101,023, there will remain £617,020. Mr. Gaussen calculates that 'not more
Page 17. 'than £150,000 of the above sum would be lost in the first year, and that every 'year afterwards that loss would become less.' The London deputation estimate
Page 19. the 'amount which would be received by the Excise, after the consolidation of the 'duties on first and second-class paper, at £680,000,' leaving a loss of revenue of only £62,980.

Scotland. The Commissioners of Inquiry advert to a complaint which appears to have been
Pages 20, 21. made by the deputations of paper-makers both in Edinburgh and Glasgow, of the loss and inconvenience arising from missing opportunities of conveyance, to which they are frequently subjected by the regulation which requires them to retain their paper on the premises for twenty-four hours after the departure of the officer who had weighed it and charged it with duty. The English manufacturers, as well as the officers of Excise, are opposed to the alteration of this regulation, on the ground 'that a shortening of the period would open a door to evasion of duty.'

Page 21. The Commissioners of Inquiry consider it inexpedient to dispense with this regulation during the continuance of the present rate of duty; but in deference to the 'strong feeling which the whole of the Scotch manufacturers have expressed upon 'the subject,' they suggest that 'some relaxation as to time may be allowed as 'soon as the duties are reduced and consolidated into one.'

Penalties.

The Commissioners of Inquiry recommend a revision and reduction of the whole of the penalties established by the laws relating to paper, upon the grounds that
Page 22. 'the original penalties in the Act of Anne, establishing the duty, in no case 'exceeded £50, and were generally very much below it;' and that 'enormous 'penalties do not and will not check smuggling, so long as the temptation afforded 'by high duties exists.' The Commissioners specially allude to one penalty of £200, which is inflicted by the 1st Geo. 4, c. 58, s. 6, for every label delivered to the manufacturer by the Excise for which he cannot account. The utmost loss of revenue consequent upon the loss or misuse of the label, being the amount payable upon one ream of paper, which, in the case of writing and printing paper, would be from 5*s.* to 6*s.* 3*d.*, and on a ream of mill-board 25*s.* The Commissioners suggest that a penalty of 40*s.*, or at most £5, would be quite sufficient to prevent fraud on this point.

Mode of Charge in Ireland.

Page 22. The manufacturers in Ireland, it is stated, are anxious to return to the original mode of levying the duty in that country, *viz.* 'by a licence duty imposed upon the 'engine according to the contents of the vats.' The introduction of the English mode of charge into Ireland was effected in consequence of the recommendation of the Parliamentary Commission of Revenue Inquiry, contained in their Eighth

Report; and the Commissioners state that 'all the evidence they have obtained 'leads them to concur in that Report; and that they, therefore, do not feel disposed 'to recommend a return to the former mode of levying the duty in Ireland.' Page 23.

A few other changes are mentioned as having been suggested by the Scotch manufacturers, as well as by the London deputation, such as 'the abolition of the 'present regulations which compel the keeping an account of the daily produce of 'the manufacture, and of the restrictions in regard to the number of sheets to be 'contained in a ream, as well as the obligation to send out no smaller quantity from 'the mill than a ream.' The latter restrictions were probably necessary when the duty was collected on the number of sheets and not on the weight of the paper, but are not only inapplicable now that the duty is charged by the weight, but afford, the Commissioners observe, 'just cause of complaint to the manufacturer, as well 'as an argument in favour of the earliest possible revision and consolidation of all 'the twelve or thirteen Acts relative to paper.' Ibid.

The Commissioners strongly urge a general consolidation of all the Excise Laws.

Want of Communication between the Board of Excise and the Traders.

The Commissioners of Inquiry observe upon a point which they state to have been repeatedly brought under their notice by the manufacturers of all descriptions, but which has been more especially insisted on by the manufacturers of paper; *viz.*, 'that the Board of Excise do not allow any direct communication between 'themselves and the traders,' and that the only means the trade has of being made aware that an application has ever even reached the Board, or what is the result of it, whether favourable or unfavourable, is by a verbal communication through the supervisor. The Commissioners of Inquiry comment upon this mode of proceeding, as being in every respect highly objectionable, and suggest that it should be forthwith amended by the establishment of the same facility and freedom of communication in the Excise, as exists in the departments of the Customs, Stamps, and Taxes. Page 24.

Credit.

With regard to the extent of credit which is now allowed to the manufacturer after the duty becomes due, the opinions received by the Commissioners appear to have differed. In practice the duties are now collected only for twelve weeks. The Commissioners express their opinion that 'giving a long credit on an article 'which can be instantly brought to market after the duty is charged is an objec-'tionable practice, because the trader receives the amount of duty for a considerable 'time before he pays it,' and they therefore recommend (sufficient notice of the intended alteration being given) that, 'in case of a reduction of duty, it should in 'future be collected in the round which follows the charge.' *Credit.* Page 26. Page 27.

Export Regulations.

The Commissioners of Inquiry suggest relief, in the case of export, from the expense of the bond and some other expenses. Ibid.

Allowances.

The Commissioners further express their opinion that when the duty is reduced to 1½*d.* per lb., the allowances repaid to clothiers and hot-pressers, which amounted in 1834 to £6,274, may be safely discontinued. Ibid.

Expenses of Collection.

Page 28. The Returns of the Excise state that no greater reduction of expense than £6,250 could be obtained by the repeal of the duties on paper.

The Commissioners recommend the abolition of the survey on makers of tea-trays and *papier maché*, which is attended with no advantage to the revenue; and

Ibid. they advert to the amount of duty paid on paper used at the public offices and for printing, which is estimated by Mr. Dickinson at £29,000, one-half of which, or about £15,000, will be immediately saved by a reduction of one-half the duty on first-class paper.

STAINED PAPER.

The Commissioners of Inquiry conclude their observations on the paper duty by stating, that they deem the repeal of the duty on *stained paper* to be absolutely necessary to the full development of the benefit that will arise from the reduction of that on paper itself.

Page 29. The stained-paper duty was imposed by the original paper-duties Act (10 Anne, c. 18), and is distinguished by its being a second charge upon an article already highly taxed in its plain or simple state. 'Printed goods and stained paper' appear to have been officially classed together by the Board of Excise; and the Commissioners observe, that it is remarkable the latter duty was not repealed at the same time with the former, to which it was much more analogous than to the paper duty.

The present duty on stained paper is $1\frac{3}{4}d.$ per square yard, averaging about 1*s.* per lb., in addition to the 3*d.* per lb. levied on the paper in its plain state. A drawback of the whole duty of $1\frac{3}{4}d.$ is allowed on exportation.

The amounts of stained paper charged with duty, and of revenue received therefrom, in the year ended 5th January 1835, are as follows:—

	Yards.	Revenue.
England . . .	8,071,094 ..	£58,851 14 6
Scotland . . .	59,782 ..	435 18 2
Ireland . . .	618,268 ..	4,508 4 1
	8,749,144	£63,795 16 9

There are 108 paper-stainers in England, two in Scotland, and forty-six in Ireland; each of whom is charged with a licence duty of £4.

A list of the witnesses examined is given at page 29 of the Report; and in the two following pages are contained the Excise regulations, under which the duties are charged and collected.

From these regulations it appears, that the stained-paper duty is charged on all paper prepared for use before it is stained; and that if a sheet therefore becomes spoiled or unsaleable in the staining, the paper-stainer must bear the loss.

Page 32. The price of stained paper is stated to be 2*s.* 6*d.* per piece; the two duties amount to 1*s.* 3*d.*; so that we have at once 100 per cent. of duty, in addition to incidental expenses and to the losses of the nature above described.

The operation of this disproportionately high duty is very severely felt, particularly in the inferior papers, with regard to which Sir James Williams states, that 'for 100 pieces of high-priced paper, they sell 1,000 of the low-priced.' In such a state of things, it is almost needless to add that evasion of duty takes place to a

Page 33. great extent, more especially in Ireland, where, out of forty-six paper-stainers,

fourteen appear, from the Excise return for 1832, to have paid duty under £10, forty-three under £100, and three only paid duty above that amount. It is asserted that Irish stained paper is imported into England, and sells for one-third less than English paper, so that the evasion of duty in Ireland is not only injurious to the revenue, but prejudicial to the interests of the manufacturers of the United Kingdom.

Expense of Collection.

The expense of collecting this head of duty is estimated by the Excise at £1,800, the produce of the duty being £63,000. The Commissioners of Inquiry however do not concur in the correctness of this estimate; but on the contrary express their opinion that a 'much greater expense is incurred.' Copious extracts from the evidence are given in proof of the laborious nature of the duties imposed upon the officers, and which also show the highly rigorous and vexatious regulations and restrictions to which the manufacturer is subject in consequence of the duty, and of the extent to which he is checked in all attempts at improvement by those regulations.

Page 33.

Pages 34, 35.

Page 36.

Mr. Gaussen states, that 'the paper-makers themselves could, if this duty were 'abolished, print a cheap ornamental paper for the poor, simultaneously with the 'original manufacture; that they can produce at least thirty durable colours, and 'can render paper like watered silks and grained leather, as well as emboss it; 'and that the duty and labour for staining can thus be saved.'

Ibid.

The Commissioners of Inquiry state, 'that after full inquiry, both amongst those 'concerned in the trade, and also amongst the various authorities of the Excise, 'they find themselves unable to suggest any measures for the prevention of the 'great extent of evasion which is at present practised, or for the protection of the 'fair trader, other than a total repeal of the duty on stained paper, as speedily as 'the state of the revenue will permit, and, if possible, simultaneously with the 'reductions and consolidation of the paper duty already proposed, it appearing to 'the Commissioners that the advantages anticipated from this latter measure will 'be in the highest degree increased by the concurrent repeal of the duty on 'stained paper.'

Ibid.

Page 38.

The London deputation 'consider that the abolition of the duty on stained paper 'would be followed by an immense increased consumption of paper, so as in a 'great degree, if not entirely, to diminish the apparent loss to the revenue which 'would arise from the repeal.'

Page 37.

The Commissioners close their Report with the following recapitulation of their recommendations:—

1st. That the two existing classes of paper should be consolidated into one.

2d. That the rate of duty should be fixed at 1½*d.* per lb. on all paper.

3rd. That all classes of paste-boards and mill-boards be in like manner consolidated, and that the duty to be levied on them be fixed at 14*s.* per cwt.

4th. That the reduced duties be collected in the round following the charge.

5th. That on the reduction of the duty, the allowances to hot-pressers and clothiers be discontinued.

6th. That the penalties now existing be revised with a view to their reduction.

7th. That the Acts of Parliament relating to paper be revised and consolidated, and that the manufacturers be furnished by the Board of Excise with a digest of the regulations affecting their trade.

8th. That the survey on makers of tea-trays, bottle-stands, and other articles of that description be discontinued;—and

9th. That the duty on stained paper be repealed, and the survey abolished.*

MALT.

15th *REPORT.*

Pages 3 to 8.

The important subject of the malt duty and regulations is treated of in the Fifteenth Report of the Commissioners of Inquiry, which, after briefly stating that the duty in each part of the United Kingdom is 2*s.* 7*d.* a bushel, and on malt made in Scotland and Ireland from bear or bigg 2*s.* a bushel, proceeds to give a series of very interesting tables, showing the various changes which have taken place in the rates of the duty in England, Scotland, and Ireland, since it was first imposed in each part of the kingdom; the commencement of the duty in England having been in the year 1697; in Scotland in 1713; and in Ireland in 1785.

Page 9.

A table is also given, showing the number of bushels of malt made, and the amount of the duties thereon, in each collection of the Excise in the United Kingdom, in the year ended 5th January 1833.

Pages 11 to 16.

The Report also contains a description of the *process of malting*, taken from the printed instructions to the surveying-officers, and a full statement of the *regulations*, extracted from the Excise printed 'Statement of the Mode of charging and 'collecting the Duties of Excise.'

Pages 16, 17.

A separate statement is also given of the regulations respecting the drawback for malt on beer and spirits exported to foreign countries, and the rates of drawback.

Page 19.

The Commissioners of Inquiry, after commenting upon the inconvenient interference which these regulations must occasion with the business of making malt, submit a few observations, to the effect, that, 'so long as it shall be impossible to 'repeal the Excise duties on manufactures, and the Customs duties on raw mate-'rials, they have no hesitation in saying that a duty on malt ought to be conti-'nued;' that, 'whilst so large an amount of revenue must be raised as that which 'is now required, they do not conceive that it can be shown that any actual tax is 'less objectionable than the malt tax; that the paying of it is less felt, and really 'less injurious than the paying of any other tax,' and that 'the repeal of it would 'produce scarcely any other effect than that of raising the price of barley, and 'affording to farmers the means of paying higher rent for barley land.' The question of a reduction of the malt duty is reserved by the Commissioners for a subsequent part of the Report, when the evasion of duty will be under consideration.

Pages 20, 21.

A list of the witnesses examined is inserted at pages 20 and 21 of the Report, which then proceeds to submit full and detailed extracts from the examinations, as well of the witnesses belonging to the Excise, as of the maltsters, illustrative of the effect and operation of the various Excise regulations.

Page 24.

Mr. Joseph Taylor, an extensive maltster at Bishop Stortford, and representing also the interests of the maltsters of an extensive district, states:—

'We do not make malt according to our own views; but we are directed to make it under 'certain rules and regulations, all of which, in my opinion, or at least the greater part of them, 'are contrary to the good making of malt; for instance, by law, we are obliged to keep it under 'water so many hours, not less and not more; all of which ought to vary as the season varies,

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* Measures have been taken for giving effect to nearly the whole of these important recommendations; but some time must necessarily elapse before the beneficial results, which it is confidently anticipated will arise from them, can be ascertained.

'whether it is a hard year or a soft year: but if it is the softest year that ever was, we are 'obliged to keep it forty hours under water, although it may injure the malt. The fact is, that 'we are not malt-makers according to our own views of malt-making, but we are malt-makers 'according to the directions of the Excise.'

The first specific complaint which is noticed, and which is stated to be a general one among the maltsters, is to the effect 'that the regulations have been framed 'to answer only for making malt in winter, in consequence of which a strict con- 'formity with them, when the weather becomes warm, is productive of great injury 'and loss.' Page 25.

The preceding extract from the evidence of Mr. Taylor is of itself a sufficient illustration of the inapplicability of the present regulations to all seasons. The following extract from the evidence of Mr. William Barnard renders it equally evident, that some of the regulations which are adapted to the summer season are altogether as inapplicable to the winter. Mr. Barnard states:—

'With respect to the couch, we are forced to keep it there thirty hours. It heats to such 'a degree in warm weather that no after-part of the process can remedy the injury it sustains. 'I should explain that we must not lay it more than thirty inches thick; then in frosty weather 'that couch is frozen through, in consequence of our not being able to lay it thick enough; 'and in warm weather it is spoiled the other way.' Page 26.

Another complaint of the maltsters is, that the regulations place them completely in the power of the surveying officers; in illustration of which, extracts are quoted from the evidence of Mr. James Fison of Thetford, and of Mr. John Young of Sandal near Wakefield, showing that it is in the power of the officer to charge more in the couch than he ought—thereby subjecting the maltster to an extra duty. Mr. Young states:— Ibid.

'When a couch is under their survey, it is then in a very small space, perhaps from five to 'thirty or fifty bushels in the inch, or even 100 bushels; and we are bound to keep that couch 'within thirty inches depth, and they know to the fraction of a thousandth part of a bushel the 'area of that couch: but when it becomes a broad floor of several hundred inches in length 'and breadth, thrown by the shovel of the maltster, there will of course several inequalities 'occur; and without very great attention, and an immense number of gauges, which the 'Excise cannot be expected to take, it is very easy for an inexperienced or weak-minded officer, 'by taking his dips unfairly, from the highest parts of the floor, to commit sad havoc on the 'trader, and yet be able to declare his dips were correct.'

Allowance of 17½ *per cent.*

The regulations respecting the allowances for the increase in the several gauges arising from the swell of the corn appear to have been complained of by all the witnesses examined; these allowances are 17½ per cent. on the whole quantity 'in the cistern or couch: one-third part on the floor before the end of seventy-two 'hours, and one-half after.' The following extracts from the evidence of the deputation of maltsters, and from that of Mr. John Young of Wakefield, and Mr. Sayell of Exeter, will be sufficient to put the practical effect of this allowance in a clear point of view. Page 27.

'*Mr. Gibson.* I will state how this originated. When the allowance stood at 20, it was 'considered by the traders that it was rather too much, and that it opened a door to fraud; 'and a calculation was made by the traders, and it was found that, by increasing the factor 'from 8 to a certain figure, it would shut the door against fraud, and at the same time not 'compel the fair trader to pay more than 20*s.* 8*d.* a quarter. A suggestion was made to the 'late Chancellor of the Exchequer to alter the factor: he immediately caught at it; but, to 'our utter surprise, when the Bill came into operation, instead of finding that the Excise had 'made use of the factor proposed, viz. 8·2, another was introduced, viz., 8·25. Ibid.

'*Mr. Taylor.* I quite agree in that statement. In altering the factor they had made it '8·25, whereas if they had made it 8·2 it would have been quite right; it was not placed upon 'us as we volunteered and as we expected.

'Then the fact is that you knew nothing of this departure from the agreement till the Act 'came into operation?—*Mr. Gibson.* Decidedly so.'

Mr. JOHN YOUNG, Wakefield.

Page 29. 'Several witnesses have complained of the alteration that was made in the allowance for the 'spear and grain from 20 per cent. to 17½ per cent.; are you of opinion that that allowance 'should be restored to the original rate of 20 per cent.?—The trade of Wakefield are 'decidedly of that opinion, and think it only an act of justice; but, considering at that time 'that the number of appeals from vexatious clauses were of such importance to the maltsters 'that they thought it to be a very good bargain: it is not, however, virtually an increase of 2½ 'per cent., as was understood at the time, but it is an increase of 3⅛ per cent., because the 'charge does not occur on the reduction from 100 to 82·5, but upon 80 to 82·5, which is 'virtually 3⅛ per cent., and which ought to be restored again.

'Then they consider that that alteration of allowance was virtually an additional duty?—'Decidedly: so it is.

'So that, in point of fact, the duty is more than 20*s.* 8*d.* a quarter?—Yes; it is virtually, 'by the above imposition, as nearly as possible 8*d.* per quarter more, or 21*s.* 4*d.* the total 'amount of duty upon one quarter of barley; for, as 1*d.* per bushel additional duty was 'imposed when the imperial measure came into use, making the amount 2*s.* 7*d.* per bushel, 'so the increase of $2\frac{5}{10}$ bushels upon 80 will be found equal to another 1*d.* per bushel, or 'very nearly so; and great numbers of the trade being ignorant of its effect, it is only an act 'of equity to restore it, or publicly by law impose the duty of 2*s.* 8*d.* per bushel.'

Mr. JOSEPH SAYELL, Exeter.

'The principal thing of which the trade complain is the reduction of the allowance from 20 'to 17½ per cent. upon the couch and cistern gauges; that, together with the charges which 'are at times made by the gauging upon the floor, operates as an additional duty to the extent 'of 2*d.* a bushel on the quantity of barley put into steep, as will be seen by the following 'return of the quantities steeped, and amount of duties paid for the last six years:—

	Bushels of Barley steeped.	Bushels charged with Duty.	Number of Bushels charged less than the quantity steeped.	Number of Bushels charged over the quantity steeped.	Excise Rate of Duty.	Duty actually paid.	Average price paid for Barley at Exeter.	Retail price of Malt.
Year ending					*s.* *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*
5th July, 1829	3,569¼	3,556	13	..	2 7	2 6¾ $\frac{1}{3}\frac{9}{5}\frac{4}{6}\frac{1}{9}$	4 7½	8 0
Do. 1830	4,369	4,334	35	..	2 7	2 6¾ $\frac{2}{4}\frac{9}{3}\frac{2}{6}\frac{9}{9}$	4 11½	8 0
Do. 1831	4,557	4,626	..	69	2 7	2 7¼ $\frac{3}{4}\frac{9}{5}\frac{7}{5}\frac{5}{7}$	4 7½	7 6
Do. 1832	7,747	8,040	..	293	2 7	2 8¼ $\frac{4}{7}\frac{4}{7}\frac{3}{4}\frac{7}{7}$	4 8½	7 6
Do. 1833	8,674½	9,050	..	375½	2 7	2 8¼	3 9	6 6
Do. 1834	5,262½	5,479	..	216½	2 7	2 8¼	3 4	6 6

Page 30. 'What is the result of that return?—The result is that in the year 1829, before the reduction took place, the duty actually paid was 2*s.* 6¾*d.* and a fraction; the next year it was also '2*s.* 6¾*d.* and a fraction; the next year it was partly under the new and partly under the old 'system, and then it was 2*s.* 7¼*d.*; the following year, 1832, it was 2*s.* 8¼*d.* and nearly half a 'farthing more; the year 1833 it was 2*s.* 8½*d.* and the year 1834, 2*s.* 8¼*d.*, exhibiting an 'increase of duty upon the trade to the extent of nearly 2*d.* a bushel.

Sprinkling.

The regulation respecting the sprinkling of malt is another in regard to which a general feeling exists amongst the maltsters in favour of an alteration.

Page 31. Mr. John Young, of Wakefield, states:—

'The inconvenience we complain of is, that we are prevented from giving the barley that 'support which it ought by nature to receive from sprinkling, and thereby the germinating 'process is brought into such a state that it cannot be recovered; and if it gets into a dead 'state the root becomes brown and withered, and it then flags so much that it cannot be re-'vived. We consider that we are making the best of our article when we keep up the regular 'process of germination in a progressive manner, so as to imitate nature as nearly as 'may be.

'And when you are not able to do that you suffer a loss?—Decidedly: the barley becomes 'injured to all intents and purposes; and I have no doubt that the brewer would bear us out 'in that.

'In point of fact the regulation is an injury to you in point of property?—It is; inasmuch 'as it compels us to spoil the wetting in the cistern, by giving it ten hours more water than it 'will bear, or compels us to injure those floors requiring water.'

Page 32. Mr. Sayell, of Exeter, states:—

'I do not think the revenue would be liable to any serious injury by conceding the indul-'gence of wetting at the end of six days, instead of eight, provided the restriction was continued 'of keeping the corn fifty hours in the cistern.'

The following is an extract from a letter of Messrs. Tasker and Fleet, brewers:—

'Although adverse to sprinkling as a general system, we think that occasions frequently 'arise, sometimes from the weather, sometimes from other causes, on which it would be bene- 'ficial, but on which its prohibition operates as a hinderance to the production of malt of a 'good quality, and consequently to the injury of the maltster and the public. The present 'regulation virtually amounts to a prohibition, the late period at which sprinkling is allowed 'rendering it useless; at the same time we entertain an opinion, that unrestricted permission 'must give increased facility of evading the duty; and we cannot therefore see how the fair 'trader would be enabled, in consequence of such permission, "to drive the fraudulent one 'out of the field." We conceive that the object to be desired would be attained without 'danger to the revenue by the following alteration in the regulation: the maltster to be 'allowed to sprinkle when the corn is five days old from the cistern, (instead of eight as at 'present,) or at any time afterwards, such corn having been steeped in the cistern not less than 'forty-six hours.'

Barley Books.

The regulation which requires maltsters 'to keep barley books' is not only universally complained of by them, but is also pronounced by them to be entirely useless. Page 32.

Steeping.

The regulation respecting steeping is also represented as frequently productive of injury to the malt. Mr. Taylor, of Bishop Stortford, says:— Ibid.

'The next clause I wish to remark upon is the thirteenth. In that clause I find every 'maltster is compelled to steep or keep the corn under water at least forty hours; therefore 'we are compelled to keep it under water forty hours, whether we are of opinion that it ought 'to be or not, and we have not the option of doing what we think the best for the malt. I would 'also remark, that this year I consider that there is a very great deal of barley that might be 'made into very good malt, provided a less time than forty hours were allowed to steep; the 'reason for which is, that the greater part of the growth of this year's barley is very thin, and 'would not require, or perhaps would not bear, forty hours' water.'

Fines on compressed Couches.

The fines on compressed couches are also especially adverted to by Mr. John Young, in behalf of the maltsters of the Wakefield district, who solicit particular attention to the subject, and suggest a plan for doing away with the penalties on this head, and at the same time for securing the revenue. Page 33.

The observations of the Board of Excise upon these several regulations are inserted at pages 34 and 35 of the Report, and are contained in a letter, dated 31st January 1835, in which the Commissioners of Inquiry observe is submitted 'a 'very elaborate and clear explanation of the circumstances which, from time to 'time, have led to the enactment of the several provisions of the law by which the 'collection of the malt duty is now regulated.' Appendix No. 1.

The Commissioners of Excise, at the conclusion of their letter, express their readiness to reconsider the various regulations, and to grant relief where it shall appear to be called for. They say:—

'That there is no indisposition on the part of this Board to the removal of those restraints 'which are really injurious to the operations of the maltster must be well known to the trade, 'from the attention which, particularly in the year 1828, was paid to their suggestions, and 'the readiness with which, after full discussion, they were adopted. The regulations, 'as established at that time, appeared to be entirely acquiesced in, as necessary restraints 'upon the fraudulent trader, and, in that view, beneficial to the revenue and to those who 'were disposed to carry on their business in a fair and lawful manner. If, however, 'experience shall have shown that the mode of working requires further relief, we should, 'with the same readiness, consider such specific objections as can be urged to any part of the 'present law.' Page 35.

Page 36. The Commissioners of Inquiry express their concurrence in the opinion of Mr. Young, that 'the law is imperfect, inasmuch as it makes no distinction 'between winter and summer;' and they suggest, that powers should be vested in the hands of the Board of Excise for making alterations in the regulations suitable to the respective seasons.

Ibid. The Commissioners quote the opinion of Mr. Hetherington, on the allowance of 17½ per cent. on the couch-gauge, as confirmatory of the statements of the maltsters; and also his opinion that the regulation in regard to the allowance on the floor-gauges is not of very great importance now; and they recommend, with the sanction of such high authority, that the law should be restored to what it was, respecting both these allowances, prior to the passing of the Act of 11 Geo. 4.

On the subject of sprinkling, also, the Commissioners quote the further opinion of Mr. Hetherington, showing that he does not object to an alteration of the regulation for allowing sprinkling to take place, provided the grain has been in the cistern fifty hours, in six days instead of eight days after removing the grain from the cistern—an indulgence which the Commissioners consider the maltsters

Page 37. 'entitled to on the ground that it is quite clear there is no necessity for continuing 'the restriction in its present form.'

Bear and Bigg.

Ibid. Under this head extracts are quoted from the evidence of the deputy-chairman and solicitor of the Excise, as well as from that of Mr. Daniel Logie, and Mr. William Cairnes, to the effect that no just grounds exist for continuing a lower duty by 2*s.* a quarter on malt made from bear and bigg in Scotland and Ireland than on malt made from barley; that it is in fact difficult to tell the difference; and that a great quantity passed under the bear and bigg duty is barley-malt.

Page 38. The Commissioners of Inquiry consider that it would be inexpedient to withdraw this indulgence 'so long as the duty on malt made from barley is continued 'at 20*s.* 8*d.* a quarter;' but express their decided opinion, 'that if the duty should 'be reduced, no distinction should afterwards be made in favour of bear and bigg 'malt.'

Drawback on the Exportation of Beer.

Pages 38 to 41. The insufficiency of this drawback, compared with the amount of duty paid on the malt actually used in the manufacture of beer for exportation, is strongly illustrated by extracts from the evidence of Mr. Hugh Tennent, and by a series of

Appendix No. 6. tables which were annexed to a memorial presented by Messrs. John and Robert Tennent to the Lords of the Treasury upon the subject.

Mr. Hugh Tennent says, in reference to beer exported by them to the West Indies and South America:—

> 'Where we use eighty bushels, in a small brewing, we get a drawback only of fifty-six; and 'on a brewing of ale of 126 bushels we get a drawback only of fifty-four: they allow just two 'bushels to the barrel of whatever strength we choose to make it. There is no allowance of 'drawback at all upon the hops. We pay a half per cent. duty upon the glass when we put 'it into bottles; and what we ship to the East Indies is in hogsheads, made generally of 'Dantzic wood, on which there is a heavy duty.'

Page 39. The tables show the charges on 20,000 bushels of malt converted into beer or strong ale, which must be paid by the British brewer previous to exportation,

and from which the continental brewer is wholly exempt. One instance will suffice:—

The duty on 20,000 bushels is	£2,583
If converted into strong ale it yields 4,000 barrels, upon which the duty is returned, at two bushels per barrel,—say 8,000 bushels, at 2*s.* 6*d.*	1,000
Leaving at once a deficiency of drawback of . . .	£1,583
The duty on the hops, upon which there is no drawback, is .	166
The duty on the wood of 2,670 hogsheads	467
The duty on exportation, debenture stamps, insurance stamp, and bill-of-lading stamps	146
Making a total amount of duties and charges of . .	£2,362

The Commissioners of Inquiry observe, that 'the withholding from the exporters 'of beer of the full return of what they pay for duties, namely, on exports, malt, 'hops, and stamps, is in fact nothing less than imposing an export duty on their 'trade; that is to say, it is taxing the productive industry of the country, when 'placed in competition with that of foreign countries, which is the most objection-'able of all kinds of taxation, and for which it would seem to be impossible to 'show any justification.'

Messrs. Tennent distinctly say, that if the drawback regulations were altered, a very large exportation of strong beer would be the result, and, '*that they would 'willingly relinquish the home branch of their business (which would be a consi-'derable sacrifice), and enter their malting-premises and brewery entirely for 'exportation, if by so doing the measure of relief, which they pray for, could be 'more readily obtained, and afford greater security for the due collection of the 'malt revenue.*' The export is at present confined to 70,000 or 80,000 barrels.

The Commissioners of Inquiry urge that the subject should be seriously consi- Page 41.
dered by the Commissioners of Excise, with a view of ascertaining how far it may be practicable to grant to the exporters of beer the relief which is required.

Regulation for the Payment of the Duty on Malt.

'Under the present regulations, the maltsters are enabled, by giving security, to *Credit.*
'obtain what is called by Sir Francis Doyle, in his evidence, a five-months' credit.
'The Commissioners of Inquiry enter into a full discussion of the merits of this Page 41.
'question.

'Some maltsters have proposed, that, instead of this credit, they should be 'permitted to pay the duty when due, and receive a reasonable discount.

'The Commissioners of Inquiry observe, that "if the reasons on which the 'Legislature, in the case of the malt duty, has allowed a credit of five months, be 'examined, it will be found that they do not justify the leaving the public money 'for so long a time in the hands of the maltsters, either with reference to the 'interests of the trade itself, or to those of the community at large:" and conse-'quently it will further appear, that this duty ought to be paid without granting a 'discount when due, in the way that most of the other Excise duties are paid.

'The five months' credit, in point of fact, has the effect of encouraging persons to Page 42.
'become maltsters who possess little or no capital; for they can convert barley into 'malt and sell it before the engagements they have made for paying for the barley, 'and for paying the expenses of malting it, fall due; and in this way they are able 'to carry on business with a decided advantage over those who employ large 'capitals. But this sort of competition deprives capital of its due remuneration,

'and must eventually have a considerable effect in driving out of the trade of malting 'those persons who, from their wealth and respectability, are the most disposed to 'conform to the law, and in contributing to substitute in their stead needy specu- 'lators, who, in consequence of being constantly liable to be involved in difficulties 'for want of capital, will be ready on all occasions to evade the regulations for 'collecting the duty.

'Such a result as this cannot fail to be highly detrimental to the public interest, 'and therefore the Legislature should be considered as having unwisely interfered 'with the free working of capital and skill in the malting trade, by giving a bonus 'of a five-months' credit to persons without capital, to disturb and injure solid 'capitalists, whose welfare is identical with that of the public, and who therefore 'cannot suffer injury without a corresponding injury being at the same time 'inflicted on the public.

Page 42, 43. Appendix No. 12.

'In support of these observations several extracts from the evidence are given.

'The Commissioners of Excise say, in a letter to the Treasury, dated 28th of 'August 1833,—" That the effect (of not allowing credit as at present) might be 'to drive persons of small capital out of the legal trade, and induce them to resort 'to private malting."

'The reason here given for continuing the credit the Commissioners of Inquiry 'do not consider a good one. They argue that the apprehension of the evil of 'driving persons of small capital out of the legal trade, and inducing them to have 'recourse to private malting, should not be allowed as a sufficient cause for conti- 'nuing the positive evils which arise from the credit; for, if the contemplated evil 'of private malting were to arise, it would not be a greater one than that of the 'evasion of the duty, which now takes place extensively in consequence of many 'licensed maltsters having embarked in the trade on the credit which Government 'gives them with the purpose of making profit by committing frauds.'

Bonding Malt. Page 45.

Some maltsters have proposed the allowing of malt to be bonded as substitution for the credit. The trade however are stated to be decidedly opposed to it, and the Commissioners of Inquiry observe:—

'We should not be disposed to give our sanction to this plan of bonding, even 'if the whole trade had been in favour of it, because we cannot discover any thing 'in the business of making malt, or any difficulty in finding a market for it, that 'makes it expedient to have recourse to such a measure to assist those who carry it 'on to pay the duties.'

The Commissioners conclude their observations upon this point in the following terms:—

'We have now fully examined this question of the five-months' credit in all its 'details, and we beg to conclude the discussion by saying, that upon the fullest 'consideration of them we feel ourselves called upon strongly to recommend that 'this credit should be discontinued.'

Evasion of Duty.

Pages 45, 51, 52.

It appears from the evidence of the chairman of the Board of Excise, and of the officers of that department, that it is their impression that very little evasion of duty

Pages 45 to 50.

takes place. The Commissioners of Inquiry, however, adduce numerous extracts from the evidence of maltsters, containing facts which make it apparent that the duty is extensively evaded. It will be sufficient here to quote the evidence of Mr. Joseph Taylor, of Bishop Stortford, who states:—

'I think Government have never turned their attention sufficiently to protect the fair trader, 'and to prevent fraud;—that an immense fraud is going on at this moment I am well aware.

'I am in the habit of seeing immense quantities of malt both in the country and in London, 'much of which is purchased in the London market, which I know can never have paid the 'duty, or it could not have been sold at the price.

'What period would you go back to?—Seven years. That the duty is evaded to an enormous 'extent I am certain. I believe I am not going too far when I say that the maltsters, in our 'part of the country, have ever been considered honest maltsters. Now we, for the last two 'years, have been losing money by our trade; and I come to the market at London, and see 'malt of nearly the same quality bought at 5*s.* to 7*s.* a quarter less than I can afford to sell my 'own, and I know, from that very circumstance, that that could not have paid the duty.

'I beg to add further to my evidence, that I have very attentively read the Tenth Report of 'the Commissioners of Excise Inquiry, and I have every reason to believe the malting trade 'of England is fast approaching to what that of Ireland is, and that the fair trader must be 'compelled to relinquish his trade in malt-making unless he is better protected; and I quite 'agree with many of the evidences given in the Irish Report, that there cannot be a better 'criterion to judge of fraudulent practices being carried on, when the quality and prices of the 'malt brought into the London market is known, and which is sold for much below what I can 'afford to sell it for.'

The Commissioners of Inquiry state their opinion, that the evidence of the maltsters establishes the following facts:—

1st. That malt is sold for a price that is insufficient to pay the expense of making it and duty. Page 50.

2dly. That it is sold throughout the season, and in large quantities, at this price.

3dly. That the duty is evaded to a great amount.

4thly. That the maltsters who pay the duty honestly are greatly injured by the competition of those who do not pay it. Page 51.

Mr. John Lyall, a brewer and maltster, says, 'If I was merely a maltster, I 'would not enter the trade on that account;' and Mr. Henry Aldrich says, 'In 'our country we have been much under the usual make. There was one building, 'which cost £2,500 only a few years ago, has been taken down as well as others. 'Every well-disposed man with regard to the trade is afraid to enter it.'

Sir Francis Doyle and Mr. Dehany both state their opinion to the effect, 'that 'the price of malt pays the cost of the corn, manufacture and duty:' the latter admits, that if it would not it would 'be most conclusive certainly that there must 'be considerable frauds.' Page 52.

The large amount of duty paid is also adduced by Sir Francis Doyle as 'evi-'dence that the duty is not evaded:' but the Commissioners of Inquiry state that when the repeal of the beer duty is considered, as well as the increase of the population and wealth of the country, 'it is clear that, notwithstanding the large 'amount of duty that is now paid, the evasion of it may be very extensively 'going on.'

The solicitor adverts to the fact of no representations having been made to the Board. The Commissioners refer to their Reports on glass and paper, in which they have shown the 'great repugnance which exists on the part of the traders to 'make complaints to the Board, even in cases where much injury is sustained.'

Mr. Joseph Taylor says that no applications have been made, because—

'We have so often made representations without getting relief;—there have few applications 'been made to the Excise or to the Government but what I have been a party to them, and I 'have seldom found that we have succeeded in our applications.'

The number of malt-houses in England is stated to be 12,513, of which 7,294 are surveyed daily; 167 nine times in a fortnight, and 5,052 only five times in a fortnight. *Number of Malt-houses.* Page 53.

It is stated by the maltsters to be principally in these out-walk malt-houses, which are only surveyed five times in a fortnight, that evasion of the duty takes place; and the Commissioners of Inquiry suggest, as an important measure for securing a more effective collection of the duty, that the want of a daily survey of such malt-houses should be supplied by having surveys made at irregular periods, Page 54.

Unexpected Surveys.

and without previous intimation of their taking place—a course which does not appear to have been taken by the Commissioners of Excise.

The abolition of the five-months' credit, which holds out so great an inducement to persons with fraudulent intentions to embark in the making of malt, and the requiring the duty to be paid at the end of every six weeks, is also again pointed out as a desirable measure for preventing evasion of duty.

Penalties.

The following is the statement of penalties against maltsters in the year 1834:—

Awarded.	Remitted.	Recovered.
£18,548	£11,463	£4,028

Page 55. Upon this statement the Commissioners of Inquiry observe as follows: 'The 'fact, which appears in this return, of penalties to the amount of £11,463 having 'been remitted in one year, out of £18,548 awarded, is, we are of opinion, sufficient to justify us in believing that the same observations which we have made 'in former Reports on Excise prosecutions are applicable to the prosecutions 'which take place with respect to the malt duty. There certainly must be strong 'grounds for some change, whence traders are so heavily amerced, with no other 'result than the remittance of the punishment to which they have made themselves 'legally liable.'

IRELAND.

Ibid. The Commissioners of Inquiry, after briefly adverting to their Tenth Report, and to the fact thereby shown of the 'existence of illicit malting to an immense extent 'in Ireland, notwithstanding the constant efforts of the Excise to prevent it,' pro-

Page 57. ceed to call attention to a special report which they had obtained from the Board of Excise on the subject; the principal points discussed in which are, the revival of the old Irish malt law, the efforts made by the Commissioners to suppress illicit malting, the result of those efforts, and the best means of counteracting fraudulent proceedings in future.

With regard to the revival of the old Irish malt law, the principle of which was to charge the duty, not according to the quantity of malt actually made, but according to the capacity of the cisterns and floors of a malt-house, it will be sufficient to state that the Commissioners of Inquiry concur in opinion with the Board of Excise, that the re-enactment of a separate malt law for Ireland is inexpedient.

With regard to the efforts made to suppress illicit malting, the Board of Excise refer to the numerous additions which have been made to the revenue police force, as well as to the seizures and destruction of illicitly-made malt by that force, and to

Page 58. the prosecutions consequent upon the detections of that force. The Commissioners of Inquiry express their surprise at this reference to the police force, inasmuch as it appears from the papers annexed to their Seventh Report, Part I., pages 51 to 70, relating to this force, that in all the letters suggesting increases of it, it is stated to be with the view of the more 'effectual suppression of *illicit distillation*, without 'making any mention whatever of the suppression of illicit malting—a circumstance which shows, that this object of suppressing the practice of illicit malting, 'independently of illicit distillation, was not in the contemplation of the Commissioners when they made their representations to the Treasury.'

The establishment of an additional number of general surveys, amounting to ten, with the employment of twenty surveying-general-examiners, is also stated by the Board of Excise, who describe the result of all these measures to have been, 'that

Ibid. 'within the last six months illicit distillation' and private malting have been very greatly reduced.

The Commissioners of Inquiry do not consider that this addition to the surveying-officers can have been very effective, the instructions to the officers having been 'to turn their attention *exclusively* to the survey of *entered houses*, unless 'any special information was communicated of frauds practised on any other 'branch of the revenue.' The Irish maltsters prove that the greater part of the illicit malting is carried on by *unentered* maltsters. Page 59.

The number of prosecutions in 1833, which is stated in the letter of the Commissioners of Excise at 2,560, is also commented upon as calculated to mislead; the actual number of prosecutions under the *malt* laws in 1833 having been only 58; the whole of the remainder of the above number relating entirely to *illicit distillation*. Page 60.

With respect also to the returns upon which the Commissioners of Excise found their statement, 'that within the last six months illicit distillation and private 'malting have been very greatly reduced,' and which consist of fifty-eight reports of supervisors—the Commissioners of Inquiry express their surprise at finding, upon an examination of them, that *eight* only of these *fifty-eight reports* mention malting. Page 61.

In opposition to the above statement of the Board of Excise, the Commissioners quote the opinions of the following witnesses:—

Mr. Sullivan, M.P., states his opinion 'that there is very little diminution, or 'rather none at all, in the illicit malting as compared with last year.'

Mr. Alexander of Carlow states, 'that smuggling has not decreased between 'the 1st of October 1834, and 1st of April 1835.' Page 62.

Mr. Henry Feath of Cork says, 'I can, without fear of contradiction, assert, 'that illicit malting is rapidly on the increase in all parts of the country;' and Mr. William Cairnes states, 'it is a matter of notoriety that new establishments 'have sprung up, and have been carried on both extensively and successfully, 'almost upon the principle of an illicit trade.'

The Commissioners of Inquiry consider that these opinions, which are illustrated much more fully in the Report, completely invalidate the returns referred to by the Board of Excise, as grounds for coming to the conclusion that illicit malting has been greatly reduced in the last six months.

The average quantities of malt brought to charge in the nine years from 1790 to 1798, are stated at 4,705,000 bushels per annum; the average in the four years from 1830 to 1833, 2,025,000 bushels per annum. Page 63.

The average amount of the revenue received was,—

In the four years 1808 to 1811	£342,000 per annum.
In the three years 1824 to 1826	314,000 „
In the five years 1830 to 1834	256,000 „

Conclusion.

The Commissioners of Inquiry enter into a general statement of the grounds upon which it would appear that the most effectual mode of suppressing illicit malting would be by a reduction of the duty on malt. *Reduction of the Duty on Malt.* Pages 65 to 69.

They also quote the opinions of extensive maltsters, as to what would be the effect of a reduction of the duty to one-half; and they add the following important remarks, which it may be well to quote in the words of the Report:—

'We have already said that the only grounds on which a reduction can be 'justified, while the present amount of revenue is necessary, is a strong probability 'that a reduced duty would, by means of an increased consumption, yield as great 'a revenue as that which is obtained from the present duty; but if the importation

'of foreign barley be not permitted, the tendency of a reduced duty to increase the 'consumption of malt would be counteracted by the price of British barley be- 'coming higher in consequence of the new demand for it, which would arise from 'the duty having been lowered; and thus the consequence of a reduction of duty 'would be, not such an increased consumption of malt as would keep the revenue 'up to its present amount, but a higher price of barley, and a certain loss of 'revenue.

'As, therefore, there is no probability of a reduced duty being followed by such 'an increased consumption of malt as would prevent a loss of revenue, so long as 'the importation of foreign barley is restricted, we are of opinion that it will be 'preferable to endeavour to check illicit malting by the enforcement of the Excise 'laws, however inadequate they may be to produce a complete remedy, rather than 'to try the experiment of stopping it by a reduction of duty. If there were no 'factitious cause for elevating the price of barley, arising from the direct effect of a 'duty on foreign barley, or from the indirect effect of duties on other kinds of 'foreign corn, we should not feel any hesitation in saying that the proper way of 'dealing with the malt duty would be to reduce it one-half; but nothing, in our 'opinion, can be more unwise than to reduce duties on articles which are fit sub- 'jects of taxation without, at the same time, taking care to secure the most abundant 'supply that is possible to be secured of the materials which are necessary for their 'production.

'Although, as we have before said, we have no expectation that intimidation and 'punishment will lead to a complete remedy of the evil of evasion of duty, as now 'practised in the United Kingdom, we are, however, of opinion that this evil may 'be diminished, even while the present duty continues, by adopting some measures 'for counteracting it, to which the Commissioners, as yet, seem not to have turned 'their attention.

'In England it would appear that more frequent inspections, by superior sur- 'veying officers at irregular periods, of the malt-houses in the out-walks would be 'useful; whilst in Ireland the calling in of the aid of the regular constabulary force, 'to prevent the violation of the revenue laws, as well as that of the other laws of 'the land, would, beyond all doubt, contribute to keep down the practice now 'almost openly carried on in the interior of the country of private malting in 'unentered houses.

'We also look forward to the discontinuing of the system of giving credit on 'paying the malt duties, as a measure which, if adopted, would be followed by very 'good effect.'

HOPS.

16th *REPORT.*

The first duty on hops was imposed by the 9th Anne, c. 12, at 1*d.* per lb. It was fixed at its present rate of 2*d.* per lb. by the 45th Geo. 3, c. 94.

The duty does not extend to Ireland; but hops imported from thence pay the English duty.

No drawback is allowed on hops exported to Ireland; but a drawback of the whole duty is allowed on hops exported to the Isle of Man and to foreign parts.

Page 3.

A return of the rates and amount of the duty since 1770 is given at page 3 of the Report, showing the extraordinary fluctuations of the duty, varying from £14,913, the lowest amount in any one year, *viz.*, in 1783, to £476,895, the highest amount, which was in 1826.

A return is also given of the number of acres under cultivation for hops in each

year since 1807, which shows a gradual increase since 1832, the number of acres cultivated in the three following years having been,— *Acres cultivated.* Page 4.

In 1832	. . .	47,101 acres.
1833	. . .	49,187 „
1834	. . .	51,273 „

The number of persons surveyed in 1834 is stated to have been 7,242, being the greatest number surveyed under any one of the growing-duty trades, except that of malt. *Number of Growers.*

A full statement is given, in the Report, of the regulations for charging and collecting the duty on hops, which objects are carried on in a different manner from that of the other duties of Excise, being invariably completed in a period of one or two months, temporary assistant officers being employed for the purpose, which has been found more economical than employing a part of the permanent establishment of the Excise. Pages 4, 5.

The total number of such officers has been in each of the last three years 270, and the total expense as follows; *viz.*— *Expense of Collection.* Page 6.

In 1832	. . .	£3,316
1833	. . .	3,432
1834	. . .	3,675

forming a very small per centage on the revenue derived from a good crop.

It appears from letters addressed to the Commissioners by Members of Parliament representing the hop districts, that the growers are generally satisfied with the present arrangement for the collection of the duty, and are not desirous of any change, either in the rate of duty, or in the regulations under which it is charged.

The Commissioners call attention to the evidence of Mr. Ellis of Barming, as entitled to particular weight, from his being the most extensive, as well as one of the most experienced cultivators of hops in the kingdom, the number of acres cultivated by him being at present 500, the greatest number cultivated by any other person being 164 acres. Page 7.

Sir Francis Doyle and Mr. Dehany consider the duty to be well and cheaply collected: but they suggest that the period allowed for claiming the drawback on hops exported, which is now indefinite, should be restricted to three years from the growth. The Commissioners of Inquiry recommend the adoption of this suggestion. *Drawback.*

Mr. Dehany also suggests the extension of the duty to Ireland, by which one of the few remaining distinctions which prevent the trade between the two countries from being in all respects a coasting trade would be removed—and he considers there will be the less objection to it, as there are very few, if any, hop-growers in Ireland. *Extension of the Duty to Ireland.*

The Commissioners express their concurrence in Mr. Dehany's suggestion.

The question of the extent of credit which is allowed by law to the grower of hops, before his duty is collected, is fully entered in the Report. *Credit.*

By the original Act of Anne a credit of six months was allowed, but under the 1st and 2d Wm. 4, c. 53, a full year must now elapse before the duties are entirely discharged—an extent of credit very much exceeding that which is allowed in any other case. It will be sufficient here to state, that the Commissioners of Inquiry refer to their Reports on paper and on malt, in which they have fully explained the opinion they entertain, 'that Excise duties ought to be collected upon the 'articles charged, as soon as those articles shall be ready to be disposed of by the 'maker,'—an opinion which they conceive to apply with greater force to the case of hops, in which a much more protracted period of payment is given, although the sale of hops generally takes place as soon as they are ready for consumption. Pages 8, 9.

Page 9.

The Commissioners, however, express their sense of the difficulty of withdrawing an indulgence which is in part coeval with the imposition of the duty itself; but being persuaded of the mischief which arises from the extension of credit in Excise duties, they recommend that the attention of the department of Excise should be called to the possibility of effecting an arrangement on terms satisfactory to the planters, under which this duty might, with respect to the time of payment, be assimilated to the other duties of Excise.

The Commissioners conclude their observations by a few comments on the effect which the high Customs duty of £8. 11*s.* per cwt. on hops imported from foreign countries has, in confining the supply in a great degree to the home grower, and thereby increasing the cost to the consumer in England—a species of monopoly which would prevent the consumer deriving the benefit of a reduction of duty, by a corresponding reduction of price in the market; and, under these circumstances, they express their opinion, that there seems to be no reason why the revenue should not benefit by the present amount of duty, more especially as hops are comprised in that class of articles to which they have already referred in their Seventh Report, as being more fitting subjects for taxation than those which may be reckoned among useful manufactures.

SOAP.

17th *REPORT.*

Pages 3, 4.

The results of the inquiries of the Commissioners into the collection and management of the Excise duty on soap are submitted in their 17th Report, which opens with an extract from the printed Regulations of the Excise, containing a description of the process employed in the manufacture of the several qualities of soap used for ordinary purposes.

Pages 4 to 8.

The regulations under which the duty on soap is charged and collected are also given at pages 4 to 8 of the Report, which then proceeds to state the various Acts of

Page 8.

Parliament relating to this duty from the 10th Anne, c. 19, by which the duty was first imposed, together with those on paper and printed goods, down to the present time, as well as the allowances, in the nature of drawback, which have been granted in respect of soap used in manufactures.

The duty imposed by the 10th Anne was 1*d.* per lb. on all soap made in Great Britain: it was raised to 3*d.* per lb. by the 56 Geo. 3, c. 44, and was reduced to its present amount of 1½*d.* per lb. on hard soap, and 1*d.* per lb. on soft soap, by the 3 Wm. 4, c. 16.

Allowances.

The rates of allowances on soap used in various manufactures, and the amount of such allowances, in the year ended 5th January 1835, are as follows, *viz.*

		Hard Soap.	Soft Soap.	Amount in Year ended 5 Jan. 1835
On Soap used in the manufacture of..	Silk	1½*d.* per lb.	⅞*d.* per lb.	£ 9,916 13 1
	Wool	1⅛ „	½ „	35,680 1 11
	Linen	1½ „	⅞ „	509 18 4
	Flax or Cotton	1½ „	⅞ „	10,966 0 5
			Total	57,072 13 9

These allowances have, by the 5th and 6th Wm. 4, c. 15, been granted to the end of the session of Parliament next after the 31st day of May 1838.

Duties since 1770.

The quantities of soap brought to charge in each year since 1770, together with the various rates of duty, and the amount of revenue yielded by them in each year, will be found in two highly interesting and valuable tables which are inserted at pages 9 and 10 of the Report, the latter of which states also the number of manufacturers in each year.

	Gross Receipt.	Net Receipt.
1832	£1,550,345	£1,186,220
1833	1,246,946	871,740
1834	938,016	736,113

A table of the gross and net receipt, for the ten years to 1834 inclusive, is also given at page 11; and the charges of collection are described as having amounted to the

average annual sum of £22,230. After giving a list of the witnesses examined by them, the Commissioners of Inquiry proceed to remark that the observations which they made in their Report on Glass, with respect to the mischievous effects produced by the interference of the Excise with the process of that manufacture, apply with equal force to the regulations for carrying on the manufacture of soap, a branch of national industry which ought to have been greatly advanced by the numerous and important improvements that might have been introduced into it by modern discoveries in chemistry, but which is strictly confined by the existing laws to *one process*, to *one period of time*, and to *one proportion of produce* from materials however dissimilar and however uncertain in the amount which they yield. The practice of requiring the same return from different materials is described as much more injurious to the manufacturer of soap than to the manufacturer of glass, inasmuch as the materials employed in this latter manufacture are few, and the quantities produced from them are not subject to much variation, while the materials which are available as the component parts of soap are every day increasing, and the proportions of soap produced from them are liable to constant alteration. The regulations respecting soap are, in another respect, stated to be more rigid than those on glass, because the officer is required to take an account of all materials in the possession of the maker of soap, and in case these materials shall not be accounted for, the manufacturer is liable to be charged with duty upon the soap which they might have produced, while in glass there is no previous weighing or taking account of materials before they are put into the pot and subjected to the first gauge for duty.

Pages 11, 12.

Injurious Effects of the Excise Interference with the Manufacture.

'There can be no doubt (the Commissioners observe) that the most proper 'period for charging the duty is by a gauge on the soap when cast into frames; this 'gauge, however, though now taken, is not the only one relied upon for fixing the 'charge, the officer being directed to estimate the produce from the materials 'weighed into the copper, and to set forward in the charge place the amount of 'the best gauge taken before the soap is cold, or the presumptive charge from the 'materials, whichever affords the greater weight;' so that, as is the case in some other manufactures subject to Excise duty, the gauge by estimate may take the place of the real gauge, and the amount of duty is not charged, as it ought justly to be, on the actual quantity produced, but upon quantities assumed to be produced, according to the estimate of the officer. This plan of charging on estimate is further objectionable, because it frequently operates in such a manner as very materially to increase the amount of charge, on account of the difference in the produce which different materials yield.

Modes of charging the Duty.

Page 13.

The Commissioners of Inquiry state that they have been enabled to examine the whole of these regulations in the greatest detail, and in the most satisfactory manner, in consequence of the assistance which they have received from a deputation of nearly all the manufacturers of England; and that as these gentlemen were almost unanimous in their opinions, and were chosen to represent the trade on account of the extent of their information on the subject, the Commissioners attached very great weight to their evidence; and further that, after they had received the evidence of the deputation, they laid it before the Chairman of the Board, the Solicitor, and one of the most experienced of the Surveying-general-examiners of Excise, for the purpose of taking their opinions upon it; that these opinions were then submitted to Mr. Hawes and a deputation of the London trade, acting on behalf of the other manufacturers, for their remarks; and that the approximation of opinions which was the result of this course of communication was such as to leave no doubt on the minds of the Commissioners as to the recommendations which they ought to submit.

The principal points adverted to by the trade are described as follows, *viz.*

1. The taking an account and weighing of the materials before they are put in the coppers.

2. The evasion of duty which prevails in consequence of the present rate of duty and of the law.

3. The certificates or permits now required on the sending out of soap by manufacturers.

4. The difficulty of making experiments with a view to improvement under the present regulations, and the consequent injury to our home and foreign trade.

Weighing Materials.

Page 14. With regard to the first of these grounds of complaint, *viz.*, the weighing of the materials before putting them into the coppers, it appears that this regulation was established at the first imposition of the duty, and that at that time all the materials placed in the copper for the making of soap were cleansed out at the first operation, the whole being at once converted into the simple description of soap which was used at that period. It was therefore not unreasonable, on the part of the Excise, to make the manufacturer accountable for the materials weighed in. Since that period, however, a great alteration has taken place in the process of manufacture; for by the present method of working, after cleansing out the portion of soap obtained by the first operation, a fifth or even a fourth part of the produce from a given quantity of materials is left in the copper for a further boiling.

Ibid. Mr. Hawes stated, 'We cannot take out all at once; so that if we weigh in the presence of 'an officer a quantity of materials, a large proportion of the produce of those materials is left 'in for a subsequent operation.'

It further appears that the manufacturers cannot themselves tell the quantity of soap which may be produced from the first operation; so that it is impossible to frame any exact rules by which the quantity of soap which the materials ought to yield, shall be known, in order to enable the officer to bring forward an accurate charge in the first instance.

The deputation stated that in 100 tons of palm-oil, an article which now enters very largely into the composition of soap, there had been found as much as fifteen tons of water incorporated in the oil. As soap cannot be made from water, this quantity of useless matter, if weighed up by the Excise officers, according to law, would be the cause of a serious loss to the manufacturer.

Again, that when an officer in weighing entered too large a quantity of materials, instances of which, both from ill will and negligence, were related, it followed that the gauge being taken from the materials, the duty charged was more than the amount to which the article manufactured was properly liable.

The deputation, after a full explanation of the injury which arose from a strict enforcing of the regulation adverted to, proceeded to state that, in point of fact, it was scarcely, if ever, carried into effect, partly on account of the difficulty arising from the nature of the materials, and partly on account of its being impossible for the officers to enforce it in opposition to the wishes of the manufacturer.

The deputation from Liverpool, in which part of the country palm-oil is principally used, stated that the difficulty of weighing it was much increased by its being put into the coppers in a liquid state, in consequence of melting it for the purpose of discharging the colour.

The statement of the deputation, that the weighing of materials, although required by law, is not attended to in practice, was confirmed by other manufacturers who were examined.

Mr. Fincham, whose evidence, from his general knowledge of chemistry, as well as his practice in this trade, is entitled to considerable attention, states, with respect to weighing the materials, that, if it were strictly enforced, it would be a very great injury to the manufacturers; but he adds his decided opinion that it is not observed. He gives, in the following statement, an instance of the impossibility of fixing the quantity of soap to be made from a given quantity of materials, and of the consequent injury arising from the regulations if strictly observed. Page 16.

From certain materials one may make much, and others less; it is impossible to mark a fair average from any amount of materials, and much will depend on the quality of the same materials; therefore they say that it must be a very inefficient check, because, if it is strictly adhered to, it is a very unjust one to them; and if it is not strictly adhered to, it is useless to the revenue. Perhaps, if I was to give an instance in which the inconvenience was felt by myself, it would be the best evidence. I tried to make soap from olive-oil of the most inferior kind: my man had never worked olive-oil, and I only knew the process by looking into the formula given by the French. Therefore it was impossible for us to know how to reckon our quantity exactly; but we took care to state it as low as possible: but this oil was of a very inferior quality; it was a third-pressed oil, with all the mucilage in it; and, although I thought I had taken very great care, it was as nearly as possible the cause of my being surcharged; and, as it was, I lost £30 or £40 by the boil, because I could not remedy, under the Excise, a mistake I had committed. The men who are employed as boilers have always great apprehension on this point, because, if they bring a surcharge upon their masters, they are open to blame; but I have known many instances in which, without any fault of the man, he has been very nearly surcharged.

Then it appears that this regulation is extremely injurious to the maker?—It certainly is; and if it were strictly observed it would be almost impossible to carry on the business, and without sometimes incurring very severe loss. For instance: suppose you find, after having commenced cleansing, that the soap is not in good order, you must still continue the cleansing in order to cover the charge, and the boiling may be deteriorated in value several shillings per cwt.

Mr. Fincham adds that the manufacture is much more advanced in France, in Spain, and even in Corfu and Barbary, than in England,* principally in consequence of its being carried on free from Excise restrictions. *Advanced State of the Foreign Manufacture.*

The evidence which the Commissioners received in Scotland on this subject is of the greatest importance, as proceeding from some of the oldest and most respectable houses in the trade, and the result confirms altogether the statement of the English deputation, of the injurious effects which must arise from a strict enforcement of the existing regulations.

Mr. Tennant of Glasgow, whose suggestions are entitled to the utmost attention from his great reputation as an operative chemist, says:— Page 17.

There is not a manufacturer in the trade who has not, in consequence of this regulation, been compelled to pay duty for soap which never came out of his coppers, and on succeeding castings paid duty again upon the very remains which had already paid duty by surcharge. It is acknowledged by the whole trade that it is now never acted upon (nor can it be without great loss—in fact, ruin—to the manufacturer), except where an officer is inclined to inflict such ruin upon a manufacturer, when, by acting up to the letter of the law, he certainly can stop or ruin the house. It is a positive bar to improvement, since the quantity taken out of a fine-soap copper is greater or less, as the quality is superior or inferior. When the regulation was made, soap was all of a very coarse quality, and very little was left as neger; but even then it was an intolerable grievance, and rarely acted upon.

The Commissioners of Inquiry solicit the attention of the Lords of the Treasury to the whole of the evidence given by the deputation on this branch of the inquiry, and express their opinion that an attentive perusal of it cannot fail to justify the conclusions which they draw from it, that the regulation by which the materials are directed to be weighed and taken account of for the purpose of charging duty, before putting them into the coppers, would, if strictly enforced, be most injurious to the traders without in any degree adding to the security of the revenue.

Evasion of Duty.

2. On the second point, namely, the evasion of duty, the deputation agree in opinion that smuggling prevails to a very great extent. The first proof given by

* At Gibraltar the Barbary soap has a decided preference over the English.

them of this fact was founded on the actual decrease of duty-paid soap, in the three years ending 1833, compared with the produce of the three years immediately preceding, and on the decrease of the manufacture for home consumption at Liverpool, as well as in London, although to a less degree in the latter place. They state as follows :—

Page 18. We again assume an increase of smuggling to have taken place in consequence of the increase of population, and there being no corresponding increase in the consumption of soap; and, as another principal point, that there has been no materially increased consumption of duty-paid soap in the last two years, with a very large reduction of price, from £60 per ton, in 1831, to £46. 7*s.* in 1834, which is contrary to the rule which appears to have regulated the demand for almost every other commodity. I may add, as an additional proof, I believe it is universally allowed by all parties that there has been a moral improvement going on in this country the last ten or twelve years, and that there certainly is not a decrease of cleanliness.

The deputation also adduce, as another striking proof of the extent of smuggling, the great increase in the production of home-made tallow, as well as the importation of materials of soap, without a corresponding increase of the quantity brought to charge of the manufactured article. This remark will apply more particularly to the increase on the importation of palm-oil, which has risen, in ten years, from 72,345 to 264,806 cwts., and which is still increasing.

The deputation allude to the great extent of smuggling practised in licensed houses; of these they assert that there are in England fifty that take out licences, for which they pay £4 per annum, each of which makes, or rather brings to charge, less than one ton of soap per annum; from which it is obvious that, as the profits of such a sale would not pay for the licence, the entry is made in order to cover smuggling. The late improvements which have been made in the manufacture of alkalies have also, according to the statement of the deputation, afforded great facilities to those who are disposed to evade the duty.

They state on this head that,

Improved Alkalies. Until the last two or three years, the largest portion of the alkali used by the soap manufacturer was imported from Spain or Portugal, or produced from Scotch kelp, the barilla and kelp containing 50 or 60 per cent. of insoluble matter; and the removing of that insoluble matter was more frequently than any thing else the cause of the detection of the smuggler. It was of a peculiar blue appearance, and the Excise officer knew it to be the production of the soap manufacturer. Now, by concentrated alkali, without any insoluble matter, and ready to put in the copper without the slightest admixture, or previous grinding or preparation, the soap can be made almost in fewer hours than it before required days. This improved soda makes the best soap, and in the shortest space of time; formerly the smugglers made the worst soap, for they had not the means of selecting the best materials: but now they buy the most concentrated alkali, which enables them to bring the best commodity into the market at the lowest price: we are now met by them in our strongest hold—that is, quality.

Mr. *Gibbs.* The barilla was obliged to be ground or pounded, and required extra labour: there would be considerable noise and great difficulty in removing the materials containing only 20 per cent. of alkali: now the smuggler can carry on his works without any noise, or anything to betray him, and there is also the difference of the time. I have myself, to satisfy the Excise that it could be done, made perfect soap in twelve hours, from concentrated caustic alkali made by Rickards, Mackintosh, and Company, of Birmingham: I sent it to the Excise, to show them that it was impossible to protect the legal maker while that existed. Soap may be made in six hours; and the man who can make a small quantity, even four or six cwt. of soap in a week, would get considerably more money by manufacturing that soap than he could by all his other trade put together.

Smuggling is also very much facilitated by the constant intercourse between this country and Ireland. Mr. Undsworth states that North Wales is altogether supplied from Ireland, and the deputation are of opinion that it will be impossible to put an end to the practice, so long as the present rate of duty is continued;

Inadequate Rewards to Officers. much stress is also laid by the deputation on the inadequate rewards paid by the Excise to their officers for the seizure of smuggled soap; and a complaint appears to be very general of the indifference of the department on this subject.

With respect, however, to the arguments of the deputation as to the proof of the prevalence of smuggling, arising from the stationary amount of revenue derived

from soap, the Commissioners observe that the manufacturers do not appear to have sufficiently adverted to the effect produced by the large reduction of duty which took place in 1833, the operation of which can scarcely yet be fully ascertained. Mr. Taylor is decidedly of opinion that evasion still exists to a great extent, notwithstanding this reduction of duty.

Certificates or Permits.

3. With respect to the certificates or permits which are required to be sent out by the manufacturer of soap with any larger quantity than 28 lbs., the deputation objected to this regulation, on the ground of its occasioning an inconvenient interference with their business, whilst, from the certificates not being founded on a previous taking of stock, such interference could not, in their opinions, be attended with any useful result. The system is also liable to objection on account of the partiality of its operation, inasmuch as all dealers in soap, to however great an extent, are exempt from this interference, and are allowed to sell soap to the manufacturer.

Mr. *W. Hawes* states, a maker cannot send out more than 28 lbs. without a permit. In a large majority of cases the package in which the soap is sent is returned to us from the country consumer, and the certificate is returned on the package; therefore no demand can have been made upon the receiver of the soap or the retailer for the certificate, nor any check kept upon the quantity of soap received. Practically, therefore, there is no check on the dealer's stock by this troublesome system. Nor is the maker's stock taken by the Excise; and thus that which alone constitutes the efficiency of the system is omitted, *viz.*, comparing the quantity of soap on which duty has been paid, and that in stock, with the permits. The only result of the system of permits is wanting here. A dealer may buy soap from another, or from a maker, and send it out without a certificate. The officer has no right to stop his waggon if he prove that he bought the soap. Page 19.

Difficulty of making Experiments.

4. As to making experiments with a view to improvement, it was to be expected that the difficulty in this respect, which has been so repeatedly noticed in former Reports, on other branches of manufacture, would be severely felt in this instance; and the Commissioners accordingly found from the deputation that this difficulty is universally complained of. Mr. Hawes says:—

The next point is the impossibility, under the existing system, of making any experiments upon which to base improvements. That fact is strikingly exemplified in the case of Mr. Sturtivant, of London, who stated at our meeting, a day or two since, that he made the best experiments he could, and took a patent upon them; but as soon as he began to work in a large way his patent was perfectly useless, and he has derived no benefit from it, entirely from the impossibility of making experiments with sufficient accuracy under the existing regulations. The obstacles in the way of experiments are these: in the first place, as we have to pay the duty in proportion to the quantity of raw materials, and we must take out all the soap that is made in the course of an experiment, whether the soap is good or bad, we have no power of returning any portion of it for re-manufacture, or of claiming an allowance on the duties; so that if the experiment is unsuccessful we must pay the duty on the ton of soap, or £14, and from this loss we have no means of escape. Every man who is acquainted with the manufacture must see that no person could frequently stand a loss of that kind. Then, of necessity, the Excise officer is acquainted with the whole of the operation. Ibid.

Mr. *Gibbs*. I myself made soap for washing with sea-water. I could not make it perfect because the Excise must know it; and under the present Excise laws I could not work in the way I wished. They allowed me to make a few experiments, but I could not go on with it because of the existence of the law.

Mr. Fincham gave the following striking illustration of the effect of the present regulations in preventing improvement. He says:—

It may frequently occur that the soap-boiler would be glad to use different materials in making soap which cannot be worked together, but could be advantageously mixed after they had been brought into a half-finished state. It would answer his purpose to use oil in part when tallow was very high, but could only do so with advantage by working the materials separately. This applies particularly to cocoa-nut oil, the consumption of which Government has been desirous to promote by reducing the duty to the lowest rate. It will not answer to make soap from it alone, nor can it be mixed with other materials in the crude state, but, if Page 20.

first brought into imperfect soap, it might be transferred to a copper of soap made from tallow, and the two would make a cheaper and, perhaps, better soap than either separately. Under the restriction of weighing the materials this could not be done.

This effect is also strongly pointed out by Mr. Taylor in the following extract from his examinations :—

Page 20. If the duty is to be kept on soap, the soap laws ought to be all revised by the Excise, in conjunction with the respectable part of the trade. Under the present law few or no improvements can be made in the manufacture of soap; and it is very susceptible of improvement, it being altogether a chemical process; and without a variety of experiments on a large scale no material improvement can be made. While every other branch of manufacture connected with the science of chemistry has gone on progressively improving, that of soap has stood still; and if any laws calculated to prevent the improvements are wished for, those under which the soap trade now labours are perfectly checking every species of improvement and harassing the fair trader.

Had the alkali manufacture been under the same Excise clogs the great scientific improvements which have been made in that department would never have been known; and these unfettered improvements alone have reduced the present price of soap very nearly three-halfpence a pound. When it started they were going to put it under the Excise; and had it remained under the Excise those great improvements never would have been made, and a saving of nearly a million annually of money lost to the community. We do not know what improvement we can make if we were unfettered, but it is almost impossible to make a single improvement in our trade under the existing laws.

The opinion thus expressed by Mr. Taylor is confirmed by Mr. Tennant in the following remarks :—

Do you find the Excise regulations in your way in introducing improvement?—A very great obstruction, as they admit of no experiments on a large scale. The very existence of an inspection, calculated to carry away any improvements, necessarily tends to check all improvements.

I am quite confident that the manufacture of soap is susceptible of great improvement; we are only beginning to apply the science of chemistry to it, and it is altogether a chemical process.

Effect of the Restrictions on Foreign Trade.

After enumerating some minor inconveniences, Mr. Hawes states the effect of the present restrictions to which the manufacturer is subject, as it regards foreign trade.

The foreign trade of this country consists of the South American trade principally; that to New South Wales and other parts is small as compared with the shipments to South America; but we are excluded from competing with France, and she supplies particular districts with soap made at Marseilles, where it is made from Gallipoli oil instead of tallow. The apparatus required to make this soap we are prohibited from using from beginning to end; we not only cannot make it, but cannot imitate it. The quantity of oil used in Marseilles for the

French Process. manufacture of their white soap, of which the largest proportion is consumed, is eleven cwt. and a half to a ton; the average consumption of tallow and rosin per ton in England is thirteen cwt. and three-quarters; and we cannot compete with them unless we have the French apparatus and the French mode of working. It is altogether a different soap; theirs is a purely chemical process, resulting from the experiments of the French chemists, Chaptal, Gay-Lussac, and others, who turned their attention to the manufacture of soap during the war, when they could not import barilla. Their process is now used in France, and a superior soap is made at much less expense, and in much less time than in England. The extent to which that trade might be carried I cannot say. The cost of the alkali to us is less than half that in France: and we have other advantages, as compared with France, which would, in my opinion, counterbalance the small duty upon olive-oil, even if we had no drawback on this particular sort of soap.

The French soap is sent to countries increasing in population and wealth; thus the Levant, Germany, and their colonies, from all which we are excluded by the operation of our Excise restrictions; restrictions to a particular apparatus and mode of working, both of which are perfectly inconsistent with the manufacture of French soap: and again, I would remark, in consequence of their ability to adapt their apparatus to the advances of science, they manufacture, chemically speaking, a much more perfect soap, and a more economical soap. The manufacture of soap in Marseilles is about 45,000 tons per annum. There is a house in Marseilles makes a large quantity of soap, and it is made with less labour, and in less time, and much more economy of room and materials generally, than we have an idea of.

We have no idea of the perfection of their process.

I speak from having been there, and stopped in the works, and made myself thoroughly acquainted with the process.

Under the present mode of working in England, as directed by law, it would be impossible to adopt their improvements; we cannot approach them.

Mr. *Undsworth.* We have had soap-makers from Marseilles, and have set them to make the soap, and they have said that they could not do it under our restrictions.

Some of the witnesses in Scotland complain of great partiality as to the manner in which the supervision by the officers of Excise is exercised over some manufacturers in comparison with others; the existence, however, of anything in the shape of partiality was distinctly disclaimed by the superior authorities of the department, although it was admitted that there were circumstances under which they felt justified in directing officers to be more peculiarly on the alert. *Scotland.*

The soap-makers of Glasgow represented the hardships of certificates and of the present system of examining the coppers at the end of twenty-eight days; and they pressed more especially the alteration by which the tenths formerly allowed were abolished. They represented the loss to which they were exposed in consequence of the competition with the Irish traders, who are enabled to undersell them, as they only pay duty on the cold weight of the soap imported, while the British manufacturer is charged on the hot gauge. Page 22.

Other manufacturers, in Scotland, complained of the notices which they were required to give to the officers of Excise before they began to work, on account of the difficulty of ascertaining the exact period of time when it might be necessary for them to commence their operations.

Complaints were also made by Mr. Lang, the chairman of the quarter-sessions of Lanarkshire, and some of the magistrates, of the great amount of Excise penalties and their disproportion to the offences committed. The Commissioners learnt from the same quarter that the practice of bringing over soap from Ireland, for the purpose of evading the duty, was still going on.

It having appeared to the Commissioners that the chief grounds of complaint on the part of the trade were sufficiently established, they proceeded to inquire what remedies they had to suggest. The first remedy proposed was the abolition of the Excise duty on the manufactured article, and such an increase of the Customs duties on the raw materials employed in the manufacture as would provide an adequate compensation to the public revenue. Ibid. *Increase of Duties on the Raw Materials negatived.*

The Commissioners consider that this remedy would be worse than the disease; but state their belief that the leading members of the trade are convinced that a modification of the present regulations, accompanied by some other changes, will be much more beneficial both to the public and to the trade.

As, however, this suggestion has been much insisted on in other quarters, and involves the important consideration of substituting, in lieu of a duty on a manufacture, a duty on the importation of the materials of it, the Commissioners obtained the opinion of Mr. M'Culloch, who stated his opinion against the change, because in its practical result it would not merely affect soap, but would equally fall on all the tallow employed in the other branches of industry in this country, and which very much exceeds all that is employed in the manufacture of soap. Mr. M'Culloch estimates the quantity of tallow used in candle-making to be not less than 150,000,000 lbs., being very much greater, perhaps double what is used in the soap manufacture; exclusive of which there is a very large quantity of tallow used in the dressing of leather, in the woollen manufacture, in the greasing of machinery, and in various other departments of industry, all of which would become subject to duty by the change, which Mr. M'Culloch considers would be most mischievous; it would also add 10*s.* or 13*s.* a cwt. to the cost of candles and to the cost of the tallow used in currying, manufactures, &c. Mr. Dean, the chairman of the Board of Customs, expressed his opinion in accordance with that of Mr. M'Culloch, who further represented the very great mischief which would arise from an increased duty on tallow, as respects our trade with Russia. Page 23.

The Commissioners of Inquiry state their opinion to be in full concurrence with

those above expressed, being convinced that the change proposed would be attended with great mischief, in increasing the price of tallow, and consequently of all articles of domestic consumption of which it forms a part, as well as in causing material injury to our foreign trade.

Taking Account of the Materials to be discontinued.

A further remedy proposed by the deputation has reference to the taking an account of the materials, which they suggest should be abandoned, as being quite useless as regards any check for the protection of the Revenue, and that, in lieu thereof, all soap-makers should be required to give a declaration, in writing, of the number of frames into which the soap of each cleanse is put, under a penalty for wrong or false declaration.

Page 26.

This point was fully discussed with Sir Francis Doyle, Mr. Dehany, and Mr. Hetherington, the latter of whom admits that the weighing of the materials is troublesome and expensive to the trade; that this regulation is not in fact strictly attended to, and that it may be dispensed with; and the Commissioners of Inquiry state that the result of a full consideration of the arguments brought forward by the several parties, during these repeated discussions, has been to satisfy them that the remedy proposed by the deputation may be safely adopted, and that it is not necessary to revert to the security of a declaration of the materials, as proposed by Sir F. Doyle, as this could not, in their opinion, be depended upon for any practical purpose. The Commissioners recommend, therefore, that the account now taken of the materials used, and the consequent interference with the process of manufacture, be discontinued, and that the manufacturer should only be required to give a reasonable notice to the Excise officer of the time when he intends to take his soap from the copper and put it into frame, so that the officer may be always present during this operation; and, further, that the gauge on which the charge is to be made be taken on the frame, without any previous check-gauge.

The Process to be relieved from Excise Interference.

The Commissioners of Inquiry are further of opinion that every facility should be given, consistent with the security of the revenue, for the making of experiments according to the suggestions of the deputation; and for this purpose that a conference between the Board of Excise and the manufacturers should be held, in order to carry the details of their proposals into effect.

The Commissioners are, however, of opinion, that a general supervision of the manufacturer by the officers of Excise, during the process of boiling and manufacture, should be continued, and that this supervision should be conducted in the same manner as that on paper, where the officer is at liberty to go in and out of the manufactory for the purpose of observation; by which means an intelligent officer would be able to ascertain whether any systematic evasion of duty was taking place. The deputation state that they should not object to such a supervision.

The Commissioners of Inquiry state that they have the less hesitation in recommending the abolition of all interference by the Excise with the process of the manufacture in the case of soap, because the inquiries which they made on the subject of the mode of charging the duties on paper convinced them that no such interference was necessary for the security of the revenue; and they have sufficiently proved, in their Report on flint glass, that smuggling may be carried on to the most injurious extent, notwithstanding the most rigid laws, and in spite of checks upon the manufacture, commencing with the first stage of the work and carried on most strictly to its termination. The Commissioners consider also that the maker of soap, even at its present rate, may be more safely relieved from all interference than the maker of paper, inasmuch as the present duty on hard soap is only one half of that on paper of the first class, the former being $1\frac{1}{2}d.$ and the

See 13th Report, on Glass.

latter 3*d.* per lb.; it may be further observed, that by far the greater part of the manufacturers of soap are resident in large towns, where the attention of the Excise is much more easily directed to their business, while the makers of paper are generally, and, from the nature of their machinery, almost necessarily established in the country, and consequently more distant from, and therefore less easily watched by, the officers of the department.

Allowance for Loss in Frames.

Before dismissing this branch of the subject, the Commissioners of Inquiry observe that, in the present process of manufacture, the gauging in frames, although on the whole liable to the fewest objections, is nevertheless, according to the evidence both of the deputation and of the officers of Excise, productive of great inequality, as respects the duty, in the charges respectively made on yellow, and on white and mottled soap. It is stated that the yellow soap, being a much more coherent substance than the mottled, will, when thrown into the frame, consolidate into one mass of soap liable to charge, without interstices; while the white and mottled, in consequence of a large proportion of alkali being taken out of the coppers together with the soap, are liable to a considerable settlement of extraneous matter, which can never come into consumption as genuine soap.

Page 27.

It follows that, while there is no difficulty in ascertaining the fair weight and consequent liability to duty of yellow soap by a gauge in the frames, it is, on the other hand, by no means easy to apply a like measure to white and mottled soap. It is evident that, if the latter are charged in the same manner as the former, the manufacturer will be compelled to pay duty for more soap than he has actually made, and a higher duty will be thus virtually imposed upon white and mottled than upon yellow soap. It is true that, as the former is a superior article, it would, if the principle of an *ad-valorem* duty were to be adopted, be fairly liable to such rate; but the Commissioners have shown in their Report on Paper the difficulty of carrying this principle into effect; and they state that they see nothing peculiar in the manufacture of soap which should induce them to recommend any alteration of duty as regards the proportion of charge to be observed between the two qualities under consideration. It has been suggested by some members of the trade, that this inequality should be remedied by a renewal of the allowance of one-tenth on the quantity charged, which was abolished on the reduction of duty in 1833; and the Commissioners of Excise, in their Report of the 11th June, in answer to the application of Mr. Taylor on this subject, concur in this suggestion, confining its application however to white and mottled soap, and proposing a reduction of the allowance from the old rate of 10 per cent. to one of 5 per cent.

See 14th Report, on Paper.

Renewal of the Allowance of One-tenth negatived.

It is quite clear, from the reasons which we have given above, that the allowance, if given at all, should be confined to white and mottled soap, as they are the only qualities on which a loss is sustained; but the Commissioners are of opinion, on a full consideration of the whole subject, that the system of allowances should not be renewed. The old system, which extended them to yellow soap, for which they were not required, deprived the revenue of one-tenth of its due on all soap of that description which was brought to charge, and this allowance operated very unfavourably towards Ireland, inasmuch as it acted as a bounty on exportation, and enabled the English to undersell the Irish manufacturer. It cannot therefore be desirable to renew the allowance upon all qualities, since it is not even claimed for yellow soap; and the Commissioners apprehend that if it were renewed, according to the suggestions of the Commissioners of Excise, as far as respects white and mottled soap, it would open a door to fraud, or at least to very great uncertainty in its application—since it would be easy for the manufacturer to

introduce a sufficient quantity of alkali into his yellow soap to entitle him to the allowance in law, even though the deficiency for which it was granted did not exist, and that it would be impossible for an Excise officer to distinguish between the qualities so prepared. Considering this manufacture to be in its infancy, and in the expectation that many new varieties of soap will be made, and that the loss on the gauge which is now complained of will be obviated by some improvement in the process of boiling, the Commissioners of Inquiry think it better to continue the present mode of gauging in the frames without allowance, and to leave the manufacturers to bring forward their claim at some future period, if they should find that the advantages to be derived from freedom of operation have not enabled them to remedy the loss which they at present unquestionably sustain.

Taking Account of the Materials, a Check upon the Officer.

The Commissioners take this opportunity of observing upon an argument which has been brought forward by the Excise, in favour of taking an early account of the materials employed in the manufacture, namely, that this account serves as a check upon the officer, inasmuch as, in consequence of its being again taken at uncertain times by the supervisor, the officer is careful of his account, and the department is thus furnished with a security for his integrity. However desirable and necessary some check upon the inferior officer may be, the Commissioners

Page 28.

express their opinion that it ought in no case to be furnished at the expense of the manufacturer—that it is the duty of the department to select proper officers for their service, and to devise such means to secure their integrity as may be best fitted for that purpose, but they should not be permitted to impose any additional restrictions upon the trader on that account. The check by the supervisor can be as effectually applied by the remeasurement of the finished article as by that of the original materials; and even if this were not the case, the Commissioners object, on principle, to the retention of any primary interference for such an object. It has already been shown that the revenue derived from paper, although it is subject to the serious disadvantages which are explained in the Report on that subject, has not been at all injured by the practice of charging duty on the finished article, instead of interfering with the process of manufacture; and the method of charging duty, which is followed in that branch of trade, has been very favourable to the introduction of improvement in the manufacture. The Commissioners therefore are very desirous that this system should be adopted in all other growing-duty trades, where it can be introduced without mischief; and are confident that its introduction in the case of soap will very materially assist the improvement of the article, while it will relieve the manufacturer from a very irksome and unjust interference.

Proposed Reduction of Duty.

Ibid.

The evidence of the deputation, and of other witnesses, has sufficiently proved that, notwithstanding the reduction of duty in 1833, there is still a large quantity of soap made for which no duty is paid. This fact is confirmed when the quantity of soap retained for home consumption, as compared with the population, is adverted to. The amount of soap, hard and soft, charged with duty, and retained

Consumption of Great Britain.

for home consumption in Great Britain, amounted in 1834 to 131,000,000 pounds. From this must be deducted the quantity employed in our various manufactures, as well as the overcharge on white and mottled soap already explained in the preceding pages, and we shall then have a consumption of *duty-paid* soap of rather more than 6½ pounds per head per annum.

As there can be no doubt that, within the last few years, a great improvement has taken place with respect to the general comfort and cleanliness of our population, it seems impossible that the quantity actually consumed should not greatly

exceed this proportion; and that consequently much smuggling exists. One great advantage however appears to have been derived from the reduction of duty in 1833, *viz.*, that the smuggling from Ireland to Great Britain, which was very considerable during the continuation of the high duty, has much diminished. The quantity of soap brought to charge has also increased gradually since the reduction, while in the eight last years of the high duty there was rather a falling off than an increase. It is clear, therefore, that the reduction of duty has been attended by such an increase of quantity brought to charge, as fully to justify the measure; whilst it affords an additional proof of the benefits which result from a comparatively low rate of duty on articles in general demand. The Commissioners of Inquiry advert with great satisfaction to one benefit which the reduction of price consequent upon the taking off the duty has produced, and which is stated by Mr. Fincham, namely, that the poorer classes have consumed a much better, and consequently, a more economical quality of soap than heretofore.

A proof of the good effect of a lower duty may be seen in the reduction of duty that took place in 1833. The best pale yellow soap was instantly bought by the poor instead of the common brown, as formerly, and therefore more real soap has been used since the reduction than the actual quantity brought to charge would show. Half as much soap again could be made if there were no Excise duty, without additional expense. Appendix No. 54.

But, admitting these facts, the evidence tends to prove, that though the practice of smuggling has been checked, it has by no means been discontinued, and that even the present amount of duty affords sufficient temptation to the practice of evasion to an extent highly injurious, both to the revenue and to the fair trader; nor can this be matter of surprise, when the great facilities for smuggling are considered, which have been so much increased in the last few years by the introduction of the new alkalies, which have rendered the means of manufacture accessible to all.

Having been fully convinced, from all these considerations, of the necessity of some reduction in the present rate of duty, the Commissioners of Inquiry endeavoured to collect from the trade, and from the Excise, the proper amount of duty which would enable the honest manufacturer to undersell the smuggler, bearing in mind at the same time the necessity of not hazarding too great a sacrifice of revenue.

Reduction of the Duty to 1*d. per lb.*

The general impression on the part of the trade was stated by Mr. Hawes to be that a reduction of one-third of the present duty, bringing it to 1*d.* per pound, or £9. 6*s.* 8*d.* per ton, would not only greatly diminish smuggling, but very materially increase consumption, so that the loss of one-third of the duty would not be fully felt by the revenue, even in the first year of the reduction, and would be altogether made up in the course of the two or three following years. The Commissioners of Inquiry consider this estimate of duty to be a correct one, especially as it was laid down by Mr. Taylor, in his examination at Edinburgh, without any communication with the English trade. Mr. M'Culloch stated his opinion,— Page 30.

'That the reduction of the duty to 1*d.* a pound would extend the consumption very 'considerably in Great Britain, and also put down most part of the smuggling that now exists; 'and that a duty of that magnitude would scarcely be felt as any considerable burthen by any 'but the very poorest class of persons in the empire, and even on them its pressure would be 'but slight; and further, that in forming his opinion, he had taken into consideration the great 'increase of facility to the smuggler by the introduction of the new alkali.'

Mr. Fincham believes that the effect of a reduction of ½*d.* per pound will be to increase the consumption by one-fifth; and Mr. Hetherington is of opinion that the duty, if reduced as proposed, would yield more revenue than at the present rate.

Russian Tallow.

The Commissioners call attention to a price-current of tallow which is given in the Appendix, from which it will be seen that the price of Russian tallow has been gradually falling since the period when the duty on candles was taken off, and state that, when they consider the immense extent of supply which may be

derived from that country, they see no reason whatever to suppose that the consumer of soap will not enjoy the full extent of benefit which will arise from the reduction of the duty which is suggested. They further allude to the argument which is frequently used against the reduction or repeal of duties, that, while the revenue suffers by this operation, the consumer is not benefited, and state that this has certainly not been the case in those duties which have come under their consideration, namely, Irish spirits, candles, starch, and soap. In candles and starch, in both of which a total repeal of duty has taken place, the fall in price has very much exceeded the amount of duty, and in spirits and soap the full amount of duty reduced has been gained by the purchaser. The increased benefit which is derived from the total repeal of duty is owing not only to the taking off the duty, but also to the cessation of Excise restrictions and the consequent improvement of the manufacture.

Page 31. In confirmation of this observation, the following remark of Mr. Fincham respecting the repeal of the duty on *printed goods* is quoted: 'As an instance of 'the beneficial effect to the manufacturer, and consequently to the public, a friend 'of mine has printed double the quantity of goods without additional labour, and 'without enlargement of works; and I consider that this may be said to be gene-'rally the case, at least as to capability, although it may not always have taken 'place.'

Extension of Duty to Ireland.

Ibid. The reduction of one-third of the present duty would, if no increase of consumption whatever followed the measure, cause a falling off of about £240,000 in the revenue. An increase of one-fifth, in consequence of increased consumption from reduced duty, would reduce this sum to £140,000; and even if this loss were to be incurred, the Commissioners of Inquiry state that they should still be desirous of seeing the alteration effected.

But, in order to remove altogether the remaining evils under which the trade labours, it will be necessary to carry the remedy further than the mere reduction of duty, and to place the trade with Ireland on a different footing; the duty is at present confined to Great Britain, and the consequence is, that a drawback of the whole duty is paid on exportation from this country to Ireland. If no inconvenience specially affecting the manufacture arose from this circumstance, the Commissioners state that they should nevertheless protest against this distinction, on the general principle that the trade between the two countries ought to be placed in every respect on the footing of a coasting, and not of a foreign trade; and that all those distinctions which still exist, and which keep up this difference, should be abolished as speedily as possible. But, in this particular instance, the existence of a duty in the one country which does not exist in the other gives rise to various well-founded complaints on the part of the manufacturers, and exposes the revenue to very serious injury. The constant intercourse by steam between the two countries makes it impossible for the Customs to check effectually the importation of soap from Ireland which has not paid duty; and this practice, though it is said to have been considerably lessened by the reduction of duty in 1833, must still be expected to continue, since, even at the present rate, the percentage of duty is about 50 per cent. on the ordinary quality of soap, and 75 per cent. on the very common sorts. The Commissioners were also assured that, while this evasion of duty is going on as to soap imported from Ireland, fraud to a much greater extent is practised by some of the licensed houses in this country in their export of soap to Ireland. The amount exported to that country has doubled

within the last five years, and appears still on the increase; and it is asserted by the Irish manufacturers that they are undersold by the English trader in their own markets.

This great export is the more remarkable, because the English deputation complained that, in consequence of the withdrawal of the allowance of one-tenth on the charge, which took place on the reduction of duty, they have been deprived of a bounty on export which they previously enjoyed; and that, in consequence of this withdrawal, they were exposed to an unfair competition in their own markets with the Irish manufacturer, who brought over his soap, and had it charged with duty after all evaporation had taken place, while the English maker, being charged with duty on the hot gauge, paid duty on a larger weight than he actually sold: it was further observed that the Irish maker was freed from the Excise restrictions, which add, according to the deputation, no less than 25 per cent. to the cost of manufacture. Allowing due weight to these statements, it is extremely difficult to account for the very large exportation to Ireland which now takes place, and which appears to be continually increasing, without assuming the fact of a considerable evasion of duty by the manufacturer in this country. The manner in which this may be effected has been explained by Mr. Moylan, formerly one of the principal manufacturers of Cork, who states that it is by the English manufacturer receiving more drawback than he pays duty on the article; that, in fact, the drawback operates as a bounty; that he pays duty on strong soap—concentrated soap—and that, before shipment, that soap undergoes a process by which it is reduced in strength, but increased in quantity, so that he obtains a larger drawback than he has paid duty, the weight being larger; that it is possible to manufacture that sort of concentrated soap so as to admit of a great increase subsequently; that there is no check on the quantity of soap exported; that any trader in soap may export, receiving the drawback, it not being necessary that it should come direct from the manufacturer; that the operation is very simple; that this, however, supposes the introduction of a very inferior quality of soap into Ireland, which Mr. Moylan states to be the fact.

Page 32.

Frauds in the export of Soap to Ireland.

The sum paid in drawback for soap exported to Ireland amounted in the last year to £70,000, being nearly one half the whole drawback on export: on the other hand, the importation from Ireland has increased considerably since the reduction of the duty, although the quantity imported from thence bears no proportion to the quantity exported from Great Britain. The imports have risen from 113,000 lbs., in the year before the reduction of duty, to 485,000 lbs., in the year subsequent to that period, and are said to be increasing. This importation is accounted for by Messrs. Olden, of Cork, on the supposition that it takes place for the purpose of incorporating it with water, and then re-shipping it for the drawback. The proposed reduction of ½*d.* per lb. will, when it is carried into effect, in some degree remedy a part of these evils, but many will still remain; and the Commissioners of Inquiry state that they see no means of thoroughly removing them without an extension of the duty to Ireland; while every reason both of justice and expediency unite in recommending this measure, and that they can discover no possible objections to it, except those which may be derived from laying an additional amount of taxation on a poor country, and from subjecting to Excise restrictions, of which they have so repeatedly pointed out the mischief, a manufacture which is now free from them. It must be remembered, however, that this first imposition on soap will amount to so small a sum when compared with the population, that the increase, if temperately considered, ought not to be complained of; and, in the second place, the Commissioners add that although they should certainly hesitate before they recommended the introduction of this duty,

Drawback on Soap exported to Ireland.

Page 32.

if it were to be accompanied by the present regulations and restrictions with which it is surrounded in Great Britain, yet as they have advised the entire removal of all these objectionable regulations, and have recommended that the duty shall be charged in future on the frames, they are of opinion that the introduction of the duty in Ireland will not materially interfere with the manufacture, and will

Page 33. not check improvement. The Irish manufacturers of soap are now subject to the same duty for licences as those of Great Britain, *viz.* £4 per annum, so that the manufacture in that country is not at present altogether exempted from the superintendence and charge of the Excise. The quantity exported to Ireland from this country is now about 11,000,000 of pounds, on which a drawback of the whole duty is paid, and which, at 1*d.* per lb., would yield a revenue of £46,000.

Consumption of Ireland. The Commissioners have found it difficult to ascertain the probable consumption and manufacture of Ireland. Sir Francis Doyle stated that the result of inquiries made in 1826 by the local Board of Excise then existing was, that about

Appendix No. 41. 21,000,000 of pounds were manufactured for home consumption in Ireland. At that period, however, the quantity exported from England was comparatively small. Some Reports furnished by Mr. Dean, the Chairman of the Board of Customs, estimate the manufacture of Ireland as high as 10,000 tons, but this the Commissioners are disposed to think is much exaggerated. Making, however, every allowance for the increase of the imports from England, they are of opinion that they cannot be greatly in error in putting it at 5,000, or 6,000 tons, exclusive of the importation from Great Britain: this importation, as already stated, amounted in the year 1834 to nearly 5,000 tons, so that the two together will yield an amount of between 10,000 and 11,000 tons, giving, at the reduced duty of 1*d.* per lb., a revenue of above £90,000, which will go far to compensate for the loss which may be sustained in the first two or three years of the reduction proposed in the present amount of duty. According to this estimate the sum which will be paid by the population of Ireland, if the duty should be extended to that country, will not be more than 3*d.* per head per annum, in addition to their present amount of taxation.

Page 33. Sir Francis Doyle is of opinion that, if the duty were extended to Ireland at the reduced rate, the loss from the proposed reduction of duty would not exceed £100,000 in the first year. In this opinion Mr. Dehany concurs. Mr. Hetherington believes that if the duty were reduced to 1*d.* and extended to Ireland, more revenue would be obtained than at present. The London deputation are of opinion that the loss would not amount to £100,000 in the first year.

Mr. M'Culloch, who strongly recommends the extension to Ireland, as well as the reduction of duty, estimates the consumption of that country at from a sixth to a fourth of that of Great Britain, or about 10,000 tons. Mr. Fincham agrees in this estimate, and believes that the whole loss in the first year would be very trifling.

Page 34. Mr. Moylan, of Cork, is of opinion that if the duty cannot be repealed, it ought to be extended to Ireland; and although he entirely agrees with the English deputation as to the evils of the present regulations, yet he says that if the duty were reduced to 1*d.* per lb., and the obnoxious regulations abolished, the Irish manufacturers would not complain of the extension of the duty to Ireland.

The Commissioners of Inquiry conclude their observations on this important point by recommending that the duty on soap should be extended to Ireland simultaneously with its reduction to 1*d.* per lb., and with the repeal of the present restrictions on the manufacturer; and they add, that the necessary means for securing the collection of this duty in Ireland will not be attended with either difficulty or expense, on account of the small number of manufacturers, 214 in

number, and also from the circumstance that the manufacture must, from its nature, be carried on in towns.

Frames.

The Commissioners of Inquiry have not considered it necessary to enter at length into any discussion respecting the description of frames into which the soap is discharged from the coppers, and on which they have recommended that the gauge should in future be taken, because it appears to them that details of this description may be best arranged at a meeting of the trade with the Commissioners of Excise, for which purpose they repeat their recommendation that every facility should be given for experiment, and that the freest access should be afforded by the Board of Excise to the traders, for the purpose of laying before them their suggestions. Pages 34, 35.

Rewards to Officers.

The deputation have laid great stress upon the insufficient rewards paid to the officers of Excise for detection of smugglers, and they attribute much of the present evasion of duty to that cause. On this point Sir Francis Doyle states :— Page 35.

I think that this matter stands very well at present; the officer may have the greatest merit in a prosecution which is quite unproductive: it may be the means of breaking up a system of smuggling, and yet produce no profit. In such cases we go at once to the Treasury, and apply to them for a reward, and almost always they accede to the application. In the instance referred to, some very extensive soap-manufacturers at Bath had been carrying on frauds for a great length of time; we detected them, and broke up the whole partnership, with all their ramifications through the country. Some of the parties concerned fled to America, and others to other parts of the country; the result, though of great importance to the revenue, was very unprofitable to the officer; we applied to the Treasury, and they gave us, £1,100.

The Commissioners of Inquiry express their concurrence in the view taken by Sir Francis Doyle, but suggest for consideration whether the amount of legal expenses should not, in certain cases, be wholly defrayed by the department, instead of being deducted, as at present, from the reward paid to the officer, this amount being not unfrequently so great as entirely to absorb the proceeds of the seizure.

Certificates.

The Commissioners of Inquiry recommend that the regulation requiring certificates to be sent out with soap by the manufacturer be discontinued, when the reduction of duty shall be effected. Pages 35, 36.

Penalties.

In calling attention to the various penalties which are inflicted for breaches of the numerous laws enacted for the protection of the revenue derived from soap, the Commissioners of Inquiry again allude to the observations which they have repeatedly made on former occasions, as to the inequality and disproportionate amount of Excise penalties in general; and they remark especially upon the fact, that out of twenty-six convictions under the soap laws, in penalties amounting to £2,508. 8*s.*, there have been eleven compromises for an amount of £993. 6*s.* 11*d.* Page 36. *Compromises.*

Consolidation of the Laws.

The Commissioners recommend a revision of the existing penalties with a view to their reduction and equalization; and that an early opportunity should be taken for effecting a consolidation of all the laws relating to the Excise duties on soap

which may still remain in existence, after the abolition of the restrictions on the manufacture which they have recommended.

Power of Magistrates to mitigate Penalties.

A suggestion is given at page 37 of the Report in reference to an application on the part of the Chairman and Justices in the lower ward of Lanarkshire, whether it might not be expedient to extend the power of mitigation of penalties in the hands of magistrates from one-fourth to one-third of the penalty.

Credit.

Page 37.

The persons engaged in this branch of manufacture have made several representations respecting the unequal manner in which the periods fixed for the collection of the duty on soap operate upon the trade generally. The duty within the limits of the chief office is collected every fortnight, while in the other districts it is only collected in the round after the charge, so that a period of six weeks must necessarily elapse before it is paid; and even a longer period frequently occurs.

Mr. Undsworth stated, that at Liverpool he had an increased credit of a fortnight, because a new division of the district of Excise collection had been made in Liverpool; so that in consequence of similar variations, there may exist a material difference, not only between London and the country districts, but also between different collections in the same town. Upon this point the Commissioners of Inquiry repeat the opinion already expressed by them in previous Reports, that all duties of Excise should be paid as speedily as possible after the article charged shall be ready for sale; and add, that they have not found that the article of soap differs in any degree from the others to which they have applied this principle; but, on the contrary, that soap is usually sold as soon as it is made, and that the duty is consequently paid by the purchasers at the earliest period, so that the manufacturer is rarely, if ever, deprived of the interest of the money which he has paid for duties.

The Commissioners state, as the result of the information which they have obtained, that the country collection should, if it can conveniently be effected, be placed on the same footing as that of London; and as it appears that out of £1,400,000 collected in England in 1832, more than half the amount was collected in Bristol, Liverpool, and the limits of the chief office, while in Glasgow half the Scotch duties are collected; and that by far the greater part of the remainder is collected in the large towns, and that a very small proportion of the whole is received in those places where there is no resident collector, the Commissioners are of opinion that no serious inconvenience, as to the collection, will arise from shortening the period allowed in the country to one fortnight after the charge; leaving it to be settled at a meeting of the trade and the department, whether the whole of the country duties should be collected at that time, or whether the alteration should be confined to those towns in which there is a resident collector.

Duties to be paid one Fortnight after the Charge.

Expense of Collection.

Page 38.

The expense of collecting the soap duty amounts to £22,230. This, upon the net receipt for the last year of £736,113, is at the rate of somewhat more than 3 per cent., which at first sight does not seem to be an expensive rate of collection. It must however be considered, that the number of licensed soap-makers in Great Britain are very few: 263 in England and 39 in Scotland, or 302 in all; so that, when we find that it costs £22,230 for the mere survey of 302 manufacturers, it

must be evident that such survey is conducted at a very great expense. A perusal of the Excise regulations makes it quite evident that, in order to carry them strictly into effect, a large number of officers must be required. The Commissioners of Inquiry express their belief that the removal of many of the present restrictions which they have recommended will enable the department to make a considerable saving in the expense of collecting this branch of revenue; and that it may be expected that the duty of the officers will be more cheerfully and efficiently performed, when they are relieved from the task of enforcing regulations which they feel to be of little value.

Drawbacks and Allowances.

The Commissioners call attention to the large extent to which the revenue derived from soap is diminished by re-payments in the shape of drawbacks and allowances, which form the difference between its gross and net amount, nearly one-fourth of the gross duty collected in England, during the last year, having been repaid for this purpose, being a greater diminution than is experienced in any other branch of the revenue, with the exception of that on glass. A great part, however, of these re-payments are made on soap exported from this country to Ireland, which amounted in the last year to £70,000, or nearly one-half of the whole sum repaid for drawback. As soon therefore as the duty shall be extended to that country, a great reduction in the amount of money repaid will take place, and the disproportion between the gross and net amount of the revenue on soap will be materially reduced. Page 39.

CUSTOMS' DUTIES ON THE RAW MATERIALS.

Vegetable Oils.

Although the instructions contained in their Commission do not include the examination of the Customs' duties on the raw materials employed in the manufacture of soap, the Commissioners of Inquiry venture to call attention to the great disadvantages to which the manufacture is exposed from the heavy duties on importation, to which the vegetable oils are still liable, oils which would enter largely into the composition of soap, if their price were not so much increased by these duties, which amount on some descriptions to a virtual prohibition of their use. The French, at Marseilles, employ olive-oil exclusively in their soap; and in that town alone a quantity is made very nearly equalling the consumption of Great Britain. According to Mr. Tennant, of Glasgow, the soap made from olive-oil is better than that which is made from palm-oil; and if the present duty of £4. 4*s.* per ton on the former could be materially reduced, there seems to be every probability that, after the abolition of the present restrictions on the manufacture, such improvements would be introduced as would enable us to rival, and probably to surpass the French, in the North American market. Our manufacturers are now placed in so disadvantageous a situation as compared with the French and other makers, that it is very difficult for them to contend with them in the foreign markets; and even if the restrictions imposed by the Excise on the process of manufacture were removed, they would still suffer considerably from the duties on the materials which they employ, and on which no drawback is allowed; and it must be remembered that the difficulties under which the trade labour on this account have been materially increased by the discontinuance of the allowance of the tenths. Mr. Crawfurd, the late resident at Sincapore, and the author of a valuable work on the Indian Archipelago, and who has directed his attention, during a long residence in India, very closely to the productions of that country, with a view of extending its commerce with Great Britain, attended the Page 40.

Commissioners and expressed his opinion that a very large field may be opened for a mutual trade, especially with reference to the articles more particularly wanted for the manufacture of soap. He states, that there are no less than fifteen plants in ordinary cultivation, in the continent and islands of India, from which an abundant supply of oil is obtained for the purposes of food and light; and he adds that from the general facility with which this cultivation may be extended, he sees no limits to the quantity which may be furnished for the demands of this country. He particularly points out the advantage which may be derived from the cultivation of the Palma Christi, or castor-oil plant, which grows in any soil, however barren, and yields a most abundant crop of oil. Extracts from Mr. Crawfurd's evidence are given, explaining more in detail the qualities of the several species of oil-yielding plants to which he alludes.

Oil-producing Plants of India.

Page 42. The *ad-valorem* duty on pig-nuts, sesamum, and poppy-seed, and on the oil made from them, is so high (*viz.*, 20 and 50 per cent.) as to amount to a virtual prohibition of their extensive employment in any branch of manufacture. The duty on castor-oil 'from any British possession, but not the produce thereof,' is also so high as to prevent its use in manufactures. Reductions have been lately made in the duties on some of the vegetable oils; but it has been almost impossible for the manufacturers to avail themselves of these reductions, on account of the Excise regulations. When these are removed, the best effects may be anticipated from those reductions.

Reduction of the Duty on Oils.

The Commissioners of Inquiry recommend attention to the whole of Mr. Crawfurd's evidence, as containing much interesting and important matter, and they add, that as his authority on all questions connected with India is justly entitled to great weight, and the suggestions which he has made in favour of reducing the duty on Oils, are in accordance with the wishes of the trade and the opinions of the Commissioners, they earnestly recommend them to consideration.

Our other trades and manufactures, the materials of which are subject to import duties, are not so much injured by them as to deprive us of the means of carrying on a profitable competition in foreign markets. But our inferiority in the manufacture of soap, in so far as it arises from the duties on oils, gives the foreign manufacturer the power of excluding us from large portions of the globe, and this certainly is a state of things from which so important a manufacture ought to be relieved. The Commissioners feel it to be their duty not to lose this opportunity of again representing the strong impression which has so often been made upon them by the consequences of the impolicy of taxing the raw materials of industry, because they are fully satisfied that our commercial and manufacturing prosperity, great as it is, would be still more increased if the principle of exempting all raw materials from taxation were strictly adhered to. Whatever the loss of revenue might be, which would take place in consequence of repealing these duties, it would soon be made good by the additional means of payment which would follow from increased national wealth.

Tallow-Melters.

Page 42. The survey of tallow-melters, which is still kept up for the security of the soap-makers, and which in fact includes all makers of candles, amounting in Great Britain to very nearly 3,000 persons, is adverted to, and recommended to be dispensed with, or at all events reduced to an occasional inspection by the officers, and a proportionate reduction made in the surveying establishment as soon as the recommendations of the Commissioners for the reduction of duty shall have been carried into effect.

SOFT SOAP.

The Commissioners of Inquiry state that they have received no complaints with respect to the regulations affecting soft soap, the mode of charging the duties upon which, as well as the process of its manufacture, differ very materially from those which are applicable to hard soap; inasmuch as, in the former case, there is no weighing or taking account of materials; and as only one boiling is required, and no lees are left, the charge is made with great ease at the time of taking the soap out of the copper. It is removed from the coppers into casks of different sizes regulated by law, *viz.*, barrels containing 256 lbs., half-barrels of 128 lbs., firkins of 64 lbs., and half-firkins of 32 lbs. As the tare of the casks is allowed, the manufacturer is charged for no more soap than he makes; and the revenue is not endangered by any withdrawal of soap from the casks before the weighing, because any removal would, from breaking the crust which forms on the top of the barrel, be immediately discovered. The present manner of charging the duty is in fact very nearly the same which the Commissioners have recommended for adoption in hard soap, and they state that they are not aware of any improvement which can be made in it; but although they have no fault to find with the mode of charging the duty, they express their belief that the present rate of duty is too high, and that, owing to this high rate, considerable evasion of duty on soft soap takes place both by licensed and unlicensed persons. Page 44.

They add that, as it is perfectly easy to distinguish between the different qualities of hard and soft soap, they shall have no difficulty in this case of continuing the present system of a different rate of duty for the different sorts; and the only question to be solved will be the amount of reduction. The deputation propose a reduction of one $\frac{1}{2}d.$ per lb. or one half of the duty. In this Mr. Hetherington agrees with them; and they both suggest that, on such reduction being made, all allowances to manufacturers of cotton, linen, silk, and wool, shall cease. The Commissioners would have been disposed to concur in the amount proposed by the parties, had not Mr. Fincham stated reasons in his evidence which have determined them in favour of a reduction of the present duty to $\frac{1}{4}d.$ per lb. instead of one $\frac{1}{2}d.$ Page 45.

Reduction of the Duty to $\frac{1}{4}d.$ per lb.

Mr. Fincham says, 'An additional reason for recommending it at a farthing is, that it 'consumes oil obtained by your whalers and from your North American fisheries, hard soap 'being made for the most part of tallow, of which the supply barely meets the demand, and in 'any unfavourable season, at home or abroad, actually falls short, and the public pay an 'additional price to the foreigner.' I consider that for the four last years there has been a 'great loss to the public; the price has been 5*l.* to 10*l.* a ton over the natural peace price, and 'we at the mercy of Russia. If the duty were reduced to one farthing on soft soap, I think it 'would be deserving of consideration whether the allowance to the manufacturer might not 'altogether be done away with.

'Many consume a very large quantity of soft soap, and I should say that the manufacturer 'would feel himself a little aggrieved at a halfpenny, but at a farthing there could be no 'complaint. The amount of the duty is no consideration in this question; for, although the 'manufacturers use about the same quantity of hard soap as soft, and many now use the hard 'soap, I have no doubt that they could substitute soft soap without any very material injury; 'and supposing, even from the low duty of one farthing, that a few persons might be induced 'to use soft for domestic purposes, I know no persons to whom I would more readily grant the 'boon, because they must be the very poor.'

As almost the whole of the soft soap made is consumed by the manufacturers of wool, cotton, linen, and silk, and as consequently the greater part of the duty received is repaid to them in the allowances to which they are entitled by law, it is comparatively of little importance to the revenue whether the duty on soft soap be reduced to $\frac{1}{2}d.$ or $\frac{1}{4}d.$ per lb. But the Commissioners consider it to be most desirable, whenever an opportunity occurs, to put an end altogether to such allowances and re-payments; and it is obvious that the lower the duty is reduced the greater will be the facility afforded for effecting this abolition. As the allowances

Allowances to Manufacturers to be discontinued.

to manufacturers have been extended by the Act of last session, for three years, the Commissioners do not think it advisable to offer any positive recommendation on this point, since circumstances may occur, before the expiration of that period, which may render the renewal advisable. They recommend, however, shortly before that period, a renewal of some very useful inquiries, which were made on this subject some years ago, by Mr. Dehany, the solicitor of Excise, the results of

Page 46. which are quoted in the Report, and which induced Mr. Dehany to conclude that the allowances ought to be discontinued.

Page 47. The following extract from the evidence of Mr. Taylor, of Leith, supports strongly Mr. Dehany's conclusion :—

Have you anything to say with respect to the soft soap duties?—I wanted, in my suggestions to the Chancellor of the Exchequer, the soft soap duties swept away altogether, when Government reduced the hard soap duties to half; for this reason, that three-fourths of it is paid back to the manufacturer in the shape of drawbacks; and another reason for it is, that that is, of all the soaps, made most easily, and of course most extensively smuggled; and, like all other

Frauds in obtaining Drawbacks. drawbacks, it opens a door for the most abominable frauds by the manufacturers returning perhaps double and treble the quantity of soap used in their manufactures. I have two instances myself which I would quote:—A manufacturer in the neighbourhood of Edinburgh was detected a few years ago getting drawbacks for soap he had never used. The law only required the production of the invoices; he produced about half a dozen forged invoices from this and that soap-maker, among the rest ourselves. We being asked whether he had soap from us, we did not know the man, but he was getting drawbacks for ten times the quantity he actually consumed. There was another manufacturer in Fife detected; he came over and informed us he had stated to the Excise that the quantity of soap he got from us was three or four times more than he had actually got; he said that they were coming over to examine our books and see the quantity, and seemed much alarmed; but they did not come, and the man got off with his treble drawbacks.

The Commissioners of Inquiry express their opinion that the foregoing remarks make out a very strong case for the abolition of all allowance on soft soap; and that if that duty should be reduced to ¼*d.* per lb., it cannot, if withdrawn, in any degree affect the manufacturer. With respect to those trades in which the finer soaps are employed, it is very possible that, even at the reduction recommended, the abolition of an allowance of 1*d.* per lb. may be of some importance to the manufacturer. It must, however, be observed, that hard soap which pays the higher duty is principally used in the finer and more expensive goods, and that it bears a much less proportion to the whole cost of manufacture than if it were used, as is the case with soft soap, for the cheaper and coarser articles. It will, on the whole, be more satisfactory to all parties to institute an inquiry on these points before the termination of the period now fixed by the law of last session for the cessation of these allowances.

Conclusion.

Estimated Revenue on the reduction of the Duty. Taking into consideration the diminution of price which will take place in both hard and soft soap, if it should be thought fit to comply with their recommendations, not only by the amount of duty reduced, but by the improvements and economy which will be introduced into the manufacture, in consequence of the removal of the present restrictions, the Commissioners of Inquiry think there can be little doubt that the general consumption of soap will be extended to a very great degree, and that the quantity brought to charge will be proportionably increased. From the inquiries which they have made on the subject, they have no doubt that the revenue derived from this source will, at the reduced rate of duty, produce, in a very few years, one million instead of the £730,000 which is now received. In which expectation they state that they are borne out by the opinions of some of the best authorities whom they have consulted, both in the trade and the department of Excise.

The reduction of price alluded to as calculated to increase consumption will, no

doubt, be much promoted by the use of materials which are now scarcely employed, and by fresh combinations of new materials with the old. If the vegetable oils can be advantageously used, there appears to be no limit to the supply which can be obtained of these materials; and it is at this moment especially desirable to afford encouragement to a colonial production, which may be raised to any extent with the least possible expense of human labour. All these improvements will, the Commissioners trust, operate so effectually to reduce prices, that the duty of 1*d.* per lb. will be scarcely felt; so that the revenue from soap will weigh as lightly as possible on the lower classes, while it will yield a large, and, as the Commissioners anticipate, a constantly increasing revenue to the Exchequer.

General Recommendations recapitulated.

The Commissioners conclude this Report with a recapitulation of the principal measures which they have recommended, which are as follows:—

Page 48.

1st. That the present system of Excise survey on soap manufacturers be discontinued, and that they be at liberty to manufacture the article in any way and of any material that they may think proper, subject only to such general superintendence of the officers of Excise as may be deemed necessary for the security of the revenue, such superintendence not to extend to any interference with the process of manufacture.

2d. That the duty on hard soap be reduced from 1½*d.* to 1*d.* per lb., and on soft soap from 1*d.* to ¼*d.* per lb.

3d. That the charge for duty be made on the soap when framed, and that, previous to framing, reasonable notice (to be agreed upon between the traders and the Excise) shall be given by the manufacturer of his intention to frame; so that an officer may be always in attendance during the operation of cleansing the soap from the coppers into the frames.

4th. That the duty be extended to Ireland, and that the regulations be the same in both countries.

5th. That a meeting should take place between the departments of Excise and the manufacturers, for the purpose of discussing the question of shortening the present period allowed for payment of the country duties, and for settling some other points relating to facilities to be given for the making of experiments, for the purpose of improving the manufacture.

6th. That the allowances to manufacturers be revised before the period of their expiration, with a view of repealing, if possible, the allowance of soft soap, and materially diminishing that of hard soap.

7th. That the penalties for breach of the laws affecting soap be revised and more equally adapted to the offences committed, and that all laws relating to the manufacture be consolidated into one Act.

8th. That the duties on various vegetable oils be materially reduced or repealed.

Lastly, That the present survey of Excise on tallow-melters be reduced to an occasional superintendence with a view to its final abolition.

BRICKS.

18th *REPORT.*

The Excise duties and regulations affecting the article Bricks are treated of in the *Eighteenth* Report of the Commissioners of Inquiry.

24 Geo. 3, c. 24.

The statute 24 Geo. 3, c. 24, by which an Excise duty was first imposed upon bricks, is the latest of the statutes by which any branch of native manufacture was for the first time subjected to taxation. This duty was comprised in the list of new taxes proposed by Mr. Pitt, in his budget for 1784, in order to provide for the payment of the interest on the heavy debt incurred by the American war; and

it will be seen, by the Parliamentary debates of that period, that amongst the taxes then proposed there was none (with the exception perhaps of that on coals) which met with a more decided opposition than that on bricks and tiles, and that it was ultimately adoped after a renewed discussion on a motion made with the view of proposing various substitutes for it.

The duty was first imposed at the rate of 2*s.* 6*d.* per thousand bricks, being less than one-half of the present rate of duty, which, on ordinary bricks, is 5*s.* 10*d.* per thousand. The duty is confined to Great Britain, having never been extended to Ireland. By an account which is given at page 4 of the Report, the annual produce of this duty will be seen from its commencement, and also the successive variations (all of which are increases) which have taken place in the rate of charge, until it was fixed at its present amount.

34 Geo. 3, c. 15. With respect to the earliest of the additions to the rate of duty, namely, that which was made by the Act of 34 Geo. 3, c. 15, whereby 1*s.* 6*d.* per thousand was added to the former duty on the ordinary sized bricks, it was stated to the Commissioners, on the authority of a gentleman whose father was at the time alluded to one of the principal brickmakers in the neighbourhood of London, that, as soon as the trade had notice of the intended increase, strong representations were made against it; and that it was especially urged that the heavy duties on bricks and tiles operated with undue severity against the producers of one description of building materials, whilst their competitors, who dealt in other descriptions of materials, also in general demand for similar purposes, namely, slate and stone, were altogether free from tax. It was further stated, that in consequence of these representations, it was stipulated on the part of the Government of that day, that, by way of compensation to the brickmakers, the increased duty on them should be accompanied by a new duty on slate and stone brought coastwise. According to

34 Geo. 3, c. 51. this understanding, by an Act of the same year, 34 Geo. 3, c. 51, a Customs' duty was imposed on slate and stone, which duty was, by several subsequent Acts, continued and increased. This duty, which was at a high rate, being 22 per cent. on the value, was very injuriously felt as an obstruction to undertakings of national importance, such as docks and bridges, and was repealed with respect to stone by

4 Geo. 4, c. 59. the 4th Geo. 4, c. 59; and the duty on slates, having been maintained for about six

1 and 2 Wm. 4, c. 52. years longer, has been since repealed by the 1st and 2d Wm. 4, c. 52. After the repeal of the duty on slates, and the greatly extended consumption of that material which in consequence took place, the duty on tiles was found to be hardly maintainable, and was accordingly repealed in 1833. This repeal, it should be ob-

Appendix No. 6. served, extended to all descriptions of tiles, although, as Mr. Hetherington remarks, it was probably at first intended that the repeal should only be of the duty on tiles used for roofs. In consequence of these successive repeals, the duty on bricks has become the only remaining Excise duty on this class of building materials.

The duty on bricks continued to be charged uniformly, that is, at the same rate on all kinds of bricks, until the year 1802, when the several distinctions which still exist in the denominations of bricks and in the rates of charge were first introduced

43 Geo. 3, c. 69. by the General Excise Act of that year. Under this Act the table of charges is as follows, *viz.*:—

For every thousand bricks which shall be made in Great Britain, not exceeding any of the following dimensions, that is to say, ten inches long, three inches thick, and five inches wide	5*s.*
For every thousand bricks which shall be made in Great Britain, exceeding any of the foregoing dimensions	10*s.*
For every thousand bricks which shall be made in Great Britain, and which shall be smoothed or polished on one or more side or sides, the same not exceeding the superficial dimensions of ten inches long by five inches wide	12*s.*

For every hundred of such last-mentioned bricks exceeding the aforesaid superficial dimensions (the same as on paving tiles) . . 2*s.* 5*d.*

By a subsequent Act of the 45th Geo. 3, c. 30, the duties were increased on bricks of the ordinary size from 5*s.* to 5*s.* 10*d.* per thousand, and those on polished bricks, from 12*s.* to 12*s.* 10*d.*, whilst the duties on large bricks continued at 10*s.* per thousand, and those on the two other denominations of extra polished and extra large polished, were charged, the former at 2*s.* 5*d.*, and the latter at 4*s.* 10*d.* per hundred, which are the rates at which the several duties still remain. 45 Geo. 3, c. 30.

The consumption of bricks has continued during the last four years to increase progressively, though not so much in Scotland as in England. The distinctions in the denominations of bricks, and the division of the duty into five different rates, are not attended by practical results of sufficient importance to justify the increased complexity in the charge, regulations, and accounts, which is thereby occasioned, the highest receipt of revenue from any of these distinct classes, *viz.* that on polished bricks, having amounted to between £4,000 and £5,000 only, whilst the other denominations of 'large,' 'extra polished,' and 'extra large polished,' appear to produce respectively amounts of revenue which can hardly be taken as sufficiently considerable to call for a continuation of the distinctions on that account. Appendix No. 3.

Number of Brick-makers.

The total number of brickmakers in Great Britain is 5,839, of whom 5,711 are in England, and 128 in Scotland. The total net revenue received from them in the year 1832, was £399,773, giving an average of about £70 of revenue paid by each manufacturer; and the Commissioners of Inquiry observe, that when it is considered that, for each of these individuals, a regular Excise survey, with all the concomitant expenses of supervision, check, and account, is necessarily maintained, it will be apparent that this head of duty produces an amount of revenue bearing a very inadequate proportion to the expense incurred in its collection. This expense, however, is stated by the Board of Excise at only £3,100, or rather less than 11*s.* per annum for each manufacturer; a result which it is impossible to consider as affording a real view of the cost actually incurred. Page 6.

Amount of the Duty in 1835.

The total amount of duty charged upon bricks in each collection of Excise in Great Britain in the year ended 10th October, 1835, is shown by a return inserted at page 7 of the Report, the totals of which are as follows, *viz.*

	£.	*s.*	*d.*
England—Country . .	376,223	18	2½
London . .	17,708	12	4¾
Total . .	£393,932	10	7¼
Scotland . . .	£8,909	15	8
Great Britain .	£402,842	6	3¼

The Commissioners of Inquiry observe that this return places in a strong point of view the objectionable nature of this tax, on account of the partiality and inequality of its diffusion alluded to by Mr. Pitt at the time of its imposition, the amount of revenue received in the several collections bearing no kind of proportion to the amount of population in each; whilst Scotland, notwithstanding the great and increasing size and wealth of several of its cities and towns, contributes only about one-fiftieth of the amount collected in England, and only about one-half of the receipt from the comparatively small district of Rochester.

Page 8. An extract is inserted in the Report from the printed regulations of the Excise for charging and collecting this head of duty, which also contains a short and clear description of the mode of manufacture.

Regulations. By these regulations it appears that the duty is charged by taking an account of the number made as soon as possible after the process of moulding, and that the duty so charged is collected from the maker in the Excise round, or period of six weeks, succeeding the round or period in which the charge is made, so that it may of course happen that the collection is made within a short interval after the charge. Under this system the duty is made to attach upon the article taxed at a period when it is a mere lump of wet clay, without any of the properties of a brick but the shape, and a considerable portion of time, seldom less than that of an Excise round, must necessarily elapse before it is convertible to any of the purposes for which it is intended. During the preparatory stages of hardening, drying, and burning, the imperfect bricks are peculiarly liable to injury from numerous accidental causes, and especially from the effects of the weather.

Allowance of One in Ten. As a compensation for losses and injuries of all kinds arising from such causes, the officers, in charging the duty, are directed to make an allowance to the brickmaker of one in ten; this allowance necessarily operates very unequally in different situations of soil and climate, and accordingly it appears that there is a good deal of difference of opinion amongst the practical men whom the Commissioners of Inquiry have consulted, as to the general sufficiency of the allowance. The effect of climate is in Scotland considered as placing the brickmakers in that part of the kingdom under a disadvantage, as compared with the same class of manufacturers in England; and a memorial on this subject was submitted to the Commissioners in Scotland, on behalf of the brickmakers of Aberdeen, in which document the disadvantage complained of is stated to consist in the length of time which is required in Scotland more than in England, during which the brick must be kept in the flats or places where it is moulded, before it can be placed in the hacks or rows preparatory to burning; a delay obviously of considerable importance, both in regard to the greater risk of accident from the effects of weather, or other causes, during the exposure of the brick in its soft state, and also from the increased length of time during which the goods must be kept by the trader after being charged with duty, and before they are in a state for sale.

The nature of the process in this most ancient of manufactures is so simple, and the materials and implements used in conducting it have been so invariable, that the imposition of an Excise duty, and the consequent regulations and interference, have not occasioned to the brickmaker the same degree of injury and annoyance upon which the Commissioners have found themselves called upon to remark with respect to other classes of manufacturers who are subjected to the same description of tax; accordingly the complaints and objections from those engaged in this branch of trade have been comparatively few, and confined principally to the general ground of complaint already alluded to, namely, the partiality of this tax in its operation upon one class of building materials whilst all others are exempt, and to some points of minor detail.

Under these circumstances the Commissioners have not thought it necessary to enter upon a long course of examination with respect to this head of duty, the evidence taken by them being principally confined to the examination of a deputation from the trade, consisting of the most eminent brickmakers in the neighbourhood of London, and to the evidence of one or two other individuals.

Allowance for Waste.

Page 10.

The first point brought under discussion was as to the sufficiency of the allowance of 10 per cent. for waste, with regard to which much difference of opinion existed amongst the deputation; and although the majority were of opinion that the allowance is not, upon an average, sufficient to cover the loss, there do not appear to be grounds of complaint so strong as to justify the Commissioners in suggesting an alteration in the present state of the law in this respect.

Distinctions in the Rates of Duty.

Ibid.

The next point related to the increased duty upon bricks beyond the usual size; with regard to which the deputation concurred in opinion that the inconvenience now felt on this account is not so great as that which would arise from doing away with the definition as to size, to which the trade has now so long conformed. The distinction now existing is settled according to the superficial measure, and not, as in fairness it ought to be, by the cubical contents; and the Commissioners state that they have the highest authority for recommending that an alteration of the law should take place in this respect.

On another distinction made by the duty, namely that of dressed or polished bricks, which are charged with 12*s.* per thousand, instead of 5*s.* 10*d.*, the deputation were unanimously of opinion that the distinction is objectionable and ought to be abolished. The increased duty cannot be worth retaining, whilst there is no doubt that it operates as a check upon ornamental architecture, by preventing bricks intended for conspicuous situations from being so highly finished as they would otherwise be.

Time for Payment of the Duty.

Page 11.

The time fixed for payment of the duty appears to operate with very unequal pressure according to whether the works of the trader are, or are not, within the limits of the Chief Office, the traders within the limits being called upon for their duties at shorter intervals than their competitors without the limits, though each may be equally within what are considered as the suburbs of London.

Evidence of Mr. Trimmer.

Mr. James Trimmer, who, until within the last two years, had been the proprietor and acting conductor of one of the most extensive brick-works in the neighbourhood of London, the business of which he had carried on for nearly half a century, alluded to the fact that the stipulation made with the brickmakers when the principal increase of duty on them took place, that there should be a corresponding Excise duty on the other ordinary kinds of building materials, has not been observed on the part of the Government; and expressed his decided opinion, that

Page 11.

the recent abolition of the duty which, in pursuance of that stipulation, had been charged on stone and slate, whilst the whole of the increased duty is permitted to continue on bricks, has operated to the serious injury of the trade in the latter article, and that this injury is in a state of progressive increase, from the great encouragement which has of late been given to the use of other untaxed materials in some of the principal works for which bricks have been hitherto required. This encouragement he attributes in a great measure to the effect of a duty so disproportionately heavy as that now existing on bricks, which, though nominally 5*s.* 10*d.* per thousand, he estimates, on grounds which he explains, to affect the public in the price of the article to the extent of 8*s.* per thousand, being almost one-third of the value.

Mr. Trimmer considers that the present charge of a double duty on the larger

bricks amounts to a penalty on that branch of the manufacture, and answers no useful purpose; and he thinks that it would be more for the interests of all parties, that a little more latitude should be given as to the prescribed dimensions of the ordinary brick, and that there should be a moderate increase of duty on all exceeding those dimensions; and further that, in measuring the brick, the point to be ascertained should be the cubical contents, which, in the opinion of the Commissioners, would be in all respects the most equitable mode of measurement, whilst the change would also be attended with the advantage of allowing the manufacturer to make variations in the shape of bricks intended for peculiar purposes, or ornamental parts of buildings, which at present he is prevented from doing, lest the altered shape should cause an increase in any part of the regulated dimensions, although the cubical contents might be less than those of the ordinary brick. Mr. Trimmer also thinks that such a change would be beneficial to the revenue, by making the duty attach upon bricks varying from the ordinary shape and size, which now escape altogether by being denominated tiles.

Page 12. In respect to the distinction in the duty on polished bricks Mr. Trimmer entirely concurs with the other members of the trade in thinking that such distinction ought to be abolished, as producing an injury to the manufacturer without any corresponding benefit.

The Commissioners call attention to the regulation which requires an entry to be made, on the oath or declaration of the maker, every six weeks, of the quantities he has made, the object apparently being to see if the account taken by the officer agrees with the account so given. This regulation is stated to be objectionable, and in fact incapable of being strictly enforced, and in lieu of it it is suggested that one general account should be given by the maker at the end of the year, when he would have the means of giving such an account as he could swear to.

Mr. Trimmer gives a very decided opinion, that the allowance of 10 per cent. is not sufficient to cover the actual loss in the process of making; and the effect of this deficiency he states to be rather an injury to the public, as consumers, than to the manufacturer—since to the latter it operates as an increase to the rate of duty, which must be repaid to him by his customers.

On the subject of credits, Mr. Trimmer distinctly states that, according to the present times of calling for the duties, the brickmaker must, in the general course of the trade, advance those duties before he can bring the bricks on which they are charged into a state for sale; and he adds that, in his opinion, there would not be any serious danger to the revenue if the length of time now given for payment were doubled. He also points out the effect of the necessity of paying the duties in advance, in preventing persons of small capital from embarking in the business.

The latter observation appears to be the more worthy of attention, when it is considered that the business in question, from the general diffusion of the materials, and the simplicity and little cost of the process, is one which, if the artificial impediments were removed, would in all probability form a very extensive and general branch of productive industry.

Page 13. The Commissioners of Inquiry illustrate the partial and inconvenient operation of the tax, by alluding to the case of any private person wishing to build a house, and who can use the stone, the lime, the tiles or slates, and the timber, which may be supplied from the adjoining fields, without question or interference: but who, if bricks be required, finds himself obliged to abandon the use of materials supplied from his own property, rather than subject himself, by becoming a brickmaker, to the interference and regulations of the Excise department.

It has been suggested, that bricks made for private use and not for sale should by law be exempted from duty. Notwithstanding, however, their concurrence in

the justice of such a proposal, the Commissioners apprehend inconvenience, and perhaps fraud, from such a provision of law.

Scotland and Ireland.

Ireland, as already mentioned, has been always wholly exempted from the duty on bricks; and in Scotland, although the law is the same as in England, the operation of the tax is only partially felt—the use of bricks, as an ordinary material of building, being in a great measure confined to the neighbourhood of Glasgow and the south-western parts, with a limited district in the northern, about Aberdeen, the other parts of the country being abundantly supplied with an untaxed material of excellent quality.

Page 14.

Mr. Hetherington concurs with all the other witnesses as to the expediency of abolishing the distinguishing duty on polished bricks, and stated that he had recently been engaged with the solicitor and others of his department, in revising and remodelling the whole of the regulations relating to the duty on bricks, with a view to greater simplicity and consolidation. Sir F. Doyle submitted in a memorandum the discontinuing of the 12*s.* duty on polished bricks; and with regard to the duties on common and large bricks, as the number of large bricks charged with duty is not very great, that all bricks not exceeding 150 cubic inches, should be charged with duty as small or common bricks, and that all bricks exceeding 150 cubic inches as large bricks.

Recommendations.

The Commissioners of Inquiry express their satisfaction in having the concurrence of the Chairman of Excise on those points upon which they have felt called upon to offer specific recommendations, and they accordingly do not hesitate to recommend that the duty on bricks should from henceforth be charged at two rates only, that is to say, at the lesser rate upon bricks of the ordinary dimensions, and at the increased rate upon all bricks exceeding those dimensions, the measure being ascertained according to the cubical contents—all other distinctions on account of the Excise duty being wholly abolished. The Commissioners further recommend that, in following up the revision alluded to by Mr. Hetherington, full consideration should be given to the several points to which they have called attention, and especially to the alterations which have taken place in the circumstances of the brick trade, since the period when the duty and regulations were imposed, by the effect of the subsequent repeal of the duties on tiles, stone, and slates, and also by the great and increasing extent to which untaxed building materials have recently been brought into use as substitutes for brick.

Two Rates of Duty, according to the Cubical Contents.

Objections to the Tax.

The Commissioners, however, in conclusion, repeat their opinion—that, under any modification of the system of charge or collection, or of the rate of duty, the tax on bricks will be amongst the most objectionable of the Excise duties—first, because it is charged upon one of the most uesful of our native manufactures; secondly, because the tax must in its operation be unequal and partial, from its being a charge on one kind of materials from which others, used for the same purposes, are exempt—a partiality which becomes the more oppressive, when it is considered that the larger portion of the existing rate of duty has been continued in direct contravention of the stipulation which is understood to have been made at the time when it was imposed; and, thirdly, because this tax, although strikingly heavy in respect to the value of the article upon which it is charged, is of comparatively small importance amongst the general sources of revenue, and, in respect to its produce, bears no adequate proportion either to the expenses of its collection or to the number of persons who are in consequence subjected to survey. As an additional objection it may be urged, that, during its continuance, it seems difficult to resist the argument in favour of its extension to Ireland, arising from

the expediency of introducing a system of uniform taxation in the several parts of the United Kingdom.

EXCISE LICENCES.

19th *REPORT.*

The "Excise Licences," one of the most important branches of inquiry connected with the Excise laws and regulations, form the subject of the "*Nineteenth*" Report of the Commissioners of Inquiry, who express their opinion that, whether taken in the light of a primary or of a subsidiary tax, these licences must be considered as amongst the least objectionable of the heads of Excise taxation, the strongest objection to which they are liable being probably the necessity imposed upon any lawful trade of obtaining a licence from public authority for its exercise; the force of which objection, however, will be materially diminished, when it is considered that the term licence is not to be taken so much in the nature of a *permission* from the Excise to carry on the business in question, as a formal entry or recognition of the trader, and a designation of the premises in which the trade or manufacture, subject to Excise duty, is to be established. So long as duties on the product of manufactures shall continue, it appears to be essential that some such entry and registry of the trader should take place, as well for the better collection of those duties, as for the protection of the trader himself against unauthorized and irregular competitors.

The licence duty has also the recommendation of being free from those evils, to which the Commissioners have had such frequent occasion to allude, in regard to the other Excise duties, arising from the official interference with the private details or management of the business or manufacture to which they relate; and we accordingly find that the licence duty, when not excessive in amount, and when charged upon a fair and intelligible principle, is paid with less dissatisfaction than any other demands of the Excise.

Imposed in 1784.

The origin of the general imposition of a duty on Excise licences may be traced to the same period which has been referred to for the introduction of the duty on bricks—namely, the Budget for 1784 on the close of the American war. The nature of the intended tax was described by Mr. Pitt, on its introduction, as follows:—

Page 4.

'The next tax he should propose was a duty to be paid on licences to be granted to traders 'dealing in Exciseable commodities. This was a plan that had been recommended by the 'Commissioners of the Board of Excise, and even desired by many respectable and capital 'dealers in that sort of goods, the venders of which were to be the object of it. The produce 'of it he estimated at 80,000*l.* It was a matter of some difficulty to fix the precise price of 'the several licences. The distillers, he thought, might be about 50*l.*, on account of some 'advantages which he specified as peculiar to that line of business. Brewers, distillers of 'vinegar, and printers of calico might be rated at 10*l.*; and a great many other intermediate 'dealers in the same description of goods *according to the extent and profit of their respective 'mode of business.*'—(Hansard's Parliamentay Debates, vol. xxiv. p. 1029.)

24 Geo. 3, c. 41.

In pursuance of this announcement, by the Act of 24 Geo. 3, c. 41, entitled 'An Act for laying certain Duties upon Licences, to be taken out by the Makers of 'and Dealers in Exciseable Commodities herein mentioned,' the several duties therein specified were imposed upon the licences to be taken out previously to carrying on the various trades enumerated in the Act, and amongst these duties, those made payable by the brewer of strong beer and the maker of malt were made *variable in proportion to the quantities of the article annually produced for sale,* whilst in the other trades they were at *fixed annual amounts.*

Subsequently to the statute last referred to, numerous Acts of Parliament have been passed, extending the number of Excise licences,—increasing the amount of duty,—and regulating the collection; all of which Acts were consolidated and

6 Geo. 4, c. 81.

brought into one statute by an Act of the 6th Geo. 4, c. 81, entitled 'An Act to

'repeal several Duties on Excise Licences in Great Britain and Ireland, and to 'impose other Duties in lieu thereof, and to amend the Laws for granting Excise 'Licences.'

The several rates and amounts of licence duty imposed by this Act are as follows, *viz.*:—

For and upon every Excise licence to be taken out by any maker, manufacturer, trader, dealer, retailer, or person hereinafter mentioned, within Great Britain and Ireland, to be paid by such maker, manufacturer, trader, dealer, retailer, and person respectively, the respective annual sum or duty of Excise, in British currency, hereinafter mentioned: that is to say,

	£.	s.	d.
Auctions.—For and upon every Excise licence to be taken out by every person exercising or carrying on the trade or business of an auctioneer, or selling any goods or chattels, lands, tenements, or hereditaments, by auction	5	0	0
Beer.—Every brewer of table-beer only for sale, if the quantity of beer brewed by such brewer within the year ending the 10th day of October, previous to taking out such licence, shall not exceed 20 barrels	0	10	0
If the same shall exceed 20 barrels, and shall not exceed 50 barrels	1	0	0
If the same shall exceed 50, and shall not exceed 100 barrels	1	10	0
Or if the same shall exceed 100 barrels	2	0	0
Every brewer of beer (other than table-beer only) for sale, if the quantity of beer brewed by such brewer within the year ending the 10th day of October, previous to taking out such licence, shall not exceed 20 barrels	0	10	0
If the same shall exceed 20, and shall not exceed 50 barrels	1	0	0
——— 50, ——— 100 barrels	1	10	0
——— 100, ——— 1,000 barrels	2	0	0
——— 1,000, ——— 2,000 barrels	3	0	0
——— 2,000, ——— 5,000 barrels	7	10	0
——— 5,000, ——— 7,500 barrels	11	5	0
——— 7,500, ——— 10,000 barrels	15	0	0
——— 10,000, ——— 20,000 barrels	30	0	0
——— 20,000, ——— 30,000 barrels	45	0	0
——— 30,000, ——— 40,000 barrels	60	0	0
Or if the same shall exceed 40,000 barrels	75	0	0
Every person who shall first become a brewer of beer for sale, on taking out such licence as aforesaid for that purpose, shall pay the sum of 10*s.*, and within ten days after the 10th day of October next after taking out such licence, pay such further additional sum as, with the said sum of 10*s.*, shall amount to the duty hereinbefore mentioned, according to the number of barrels of beer brewed within the preceding year, or period for which such licence was granted	0	10	0
Every brewer of beer for sale, who shall retail such beer to be consumed elsewhere than on his, her, or their premises	5	5	0
Every person, not being a brewer of beer, who shall sell strong beer only in casks, containing not less than 4½ gallons imperial standard gallon measure, or in not less than two dozen reputed quart bottles at one time, to be drunk or consumed elsewhere than on his, her, or their premises	3	3	0
Every person who shall be duly authorized by Justices of the Peace to keep a common inn, alehouse, or victualling-house, and who shall sell beer, cider, or perry by retail, to be drunk or consumed in his, her, or their house or premises, if the dwelling-house in which such person shall reside or retail beer, cider, or perry, as aforesaid, at the time of taking out such licence, shall not, together with the offices, courts, yards, and gardens therewith occupied, be rated under the authority of any Act or Acts of Parliament for granting duties on inhabited houses at a rent of £20 per annum or upwards, or shall not be rented or valued at such rent or annual value or upwards	1	1	0
And if rated, rented, or valued as aforesaid, at £20 per annum, or upwards	3	3	0
Candles.—Every maker of wax candles, or spermaceti candles, for sale	5	0	0
Every chandler or maker of candles for sale, other than wax or spermaceti candles	2	0	0
Coffee.—Every person trading in or selling coffee, tea, cocoa-nuts, chocolate, or pepper	0	11	0
Glass.—Every glass-maker, for each and every glass-house	20	0	0
Hides.—Every tanner	5	0	0
Every tawer	2	0	0
Every dresser of hides or skins in oil	4	0	0
Every currier	4	0	0
Every maker of vellum or parchment	2	0	0
Malt.—Every maltster or maker of malt, if the quantity of malt made by such maltster or maker of malt within the year ending the 5th day of July of each year shall not exceed 50 quarters	0	7	6
If the same shall exceed 50, and shall not exceed 100 quarters	0	15	0
——— 100, ——— 150 quarters	1	2	6
——— 150, ——— 200 quarters	1	10	0
——— 200, ——— 250 quarters	1	17	6
——— 250, ——— 300 quarters	2	5	0
——— 300, ——— 350 quarters	2	12	6
——— 350, ——— 400 quarters	3	0	0
——— 400, ——— 450 quarters	3	7	6
——— 450, ——— 500 quarters	3	15	0
——— 500, ——— 550 quarters	4	2	6
And if the same shall exceed 550	4	10	0
Every person who shall first become a maltster or maker of malt, on taking out such licence as aforesaid for that purpose, shall pay the sum of 7*s.* 6*d.*, and within ten days after the 5th day of July next after taking out such licence, pay such further additional sum as, with the said sum of 7*s.* 6*d.*, shall amount to the duty hereinbefore mentioned, according to the quantity of malt made within the preceding year or period for which such licence was granted	0	7	6
Paper.—Every maker of paper, pasteboard, or scaleboard	4	0	0
Every printer, painter, or stainer of paper	4	0	0
Printed Goods.—Every calico-printer, and every printer, painter, or stainer of linens, cottons, stuffs, or silks	20	0	0
Soap.—Every maker of soap for sale	4	0	0
Spirits.—Every distiller or maker of low wines or spirits	10	0	0
Every rectifier or compounder of spirits	10	0	0
Every dealer in spirits, not being a retailer thereof	10	0	0
Every maker of stills in Scotland or Ireland	0	10	0
Every person in Scotland or Ireland, not being a distiller, rectifier, or compounder of spirits, who shall keep or use any still for the carrying on the trade of a chemist, or any other trade or business requiring the use of any still or stills	0	10	0
Every retailer of spirits (except retailers of spirits in Ireland after mentioned), if the dwelling-house in which such retailer shall reside or retail such spirits at the time of taking out such licence, shall not, together with the offices, courts, yards, and gardens therewith occupied, be rated, under the authority of any Act or Acts of Parliament for granting duties on inhabited			

	£.	*s.*	*d.*
houses, at a rent of £10 per annum or upwards, or shall not be rented or valued at such rent or annual value, or upwards	2	2	0
If the same shall be rated, rented, or valued as aforesaid, at £10 per annum or upwards, and under £20	4	4	0
If at £20 and under £25	6	6	0
If at £25 and under £30	7	7	0
If at £30 and under £40	8	8	0
If at £40 and under £50	9	9	0
If at £50 per annum, or upwards	10	10	0
Every retailer of spirits in Ireland, being duly licensed to trade in, vend, and sell coffee, tea, cocoa-nuts, chocolate, or pepper, and not selling spirits in any greater quantity at one time than two quarts, or any spirits to be consumed in the house or premises of such retailer, if the dwelling-house in which such retailer shall reside or retail such spirits as aforesaid at the time of taking out such licence, shall not, together with the offices, courts, yards, and gardens therewith occupied, be rated, under the authority of any Act or Acts of Parliament for granting duties on inhabited houses, at a rent of £25 per annum or upwards, or shall not be rented or valued at such rent or annual value, or upwards	9	9	0
If the same shall be rated, rented, or valued as aforesaid, at £25 and under £30	10	10	0
If at £30 and under £40	11	11	0
If at £40 and under £50	12	12	0
If at £50 and upwards	13	13	0
Starch.—Every maker of starch for sale	5	0	0
Sweets.—Every maker of any kind of sweets or made wines, or of mead or metheglin, for sale	2	2	0
Every retailer of sweets or made wines, or of mead or metheglin	1	1	0
Tobacco and Snuff.—Every manufacturer of tobacco or snuff, if the tobacco and snuff-work weighed by such person for manufacture within the year ending 5th day of July previous to taking out such licence, shall not have exceeded 20,000lbs. weight	5	0	0
If the same shall exceed 20,000lbs. and shall not exceed 40,000lbs. weight	10	0	0
——— 40,000lbs. ——— 60,000lbs. weight	15	0	0
——— 60,000lbs. ——— 80,000lbs. weight	20	0	0
——— 80,000lbs. ——— 100,000lbs. weight	25	0	0
——— 100,000lbs. weight	30	0	0
Every person who shall first become a manufacturer of tobacco or snuff, on taking out such licence as aforesaid for that purpose, shall pay the sum of £5, and shall, within ten days after the 5th day of July next after taking out such licence, pay such further sum as with the said sum of £5 shall amount to the duty hereinbefore mentioned, according to the quantity of tobacco and snuff-work weighed for manufacture within the preceding year or period for which such licence was granted	5	0	0
Every dealer in or seller of tobacco and snuff	0	5	0
Vinegar.—Every maker of vinegar or acetous acid for sale	5	0	0
Wine.—Every dealer in foreign wine, who shall not have an Excise licence for retailing spirits, and a licence for retailing beer	10	0	0
Every retailer of foreign wine, who shall have taken out a licence for retailing beer to be drunk or consumed on his, her, or their premises, but shall not have taken out an Excise licence for retailing spirits to be so drunk or consumed	4	4	0
Every retailer of foreign wine who shall have taken out Excise licences for retailing beer and spirits respectively to be so drunk or consumed	2	2	0
Wire.—Every wire-drawer, or other person who shall draw or cause to be drawn any gilt or silver wire, commonly called big wire	2	0	0

Page 7.

In the ten years which have elapsed since the passing of the above Act, the Excise duties on beer, candles, hides, printed goods, scaleboard, starch, sweets, and wire, and at the same time the Excise licences for carrying on the manufacture of, or the trade in, those articles have been repealed, except with respect to the brewer, and the retailer of sweets or made wines, the licences in both of these cases having been kept up, the former not only as an important source of revenue but as affording additional security to the due collection of the revenue derived from malt and hops, and also as providing some protection to the public against the use of other kinds of ingredients in the preparation of beer; and that on the retailers of sweets or made wines being retained in order to continue to the department some control over this branch of retail trade, in consequence of the opportunities which it affords of covertly carrying on, or at least of interfering with, the trade of the licensed retailer of foreign wines and spirits.

1 Wm. 4. c. 64, and 4 & 5 Wm. 4, c. 85.

Alterations relating to the Excise licences for the general sale of beer have since been made by the Acts of the 1st Wm. 4, c. 64, and 4th and 5th Wm. 4, c. 85, by which the following duties are enacted, *viz.*:—

'For and upon every licence to be taken out by any person for the selling by retail of beer 'not to be drunk or consumed in or upon the house or premises where sold, the annual sum of '£1. 1*s.* For and upon every licence to be taken out by any person for the selling by retail 'of beer to be drunk or consumed in or upon the house or premises where sold, the annual sum 'of £3. 3*s.*'

4 & 5 Wm. 4, c. 75.

By the Act of the 4th and 5th Wm. 4, c. 75, the following additional rates and duties of Excise licences were also imposed, *viz.*:—

'Upon every Excise licence to be taken out after the 10th day of October, 1834, by any 'retailer of spirits in Great Britain and Ireland, if the dwelling-house in which such retailer 'shall reside or retail such spirits shall not, together with the offices and premises therewith 'occupied, be rented or valued at a rent of £10 per annum or upwards, an additional 'duty of £1 1 0

	£.	*s.*	*d.*
If the same shall be rented or valued as aforesaid at £10 per annum and upwards, and under £20 .	2	2	0
If at £20 and under £25	3	3	0
If at £25 and under £30	3	13	6
If at £30 and under £40	4	4	0
If at £40 and under £50	4	14	6
If at £50 per annum or upwards	5	5	0

The increase made by these rates of additional duty amounted to 50 per cent. as compared with the rates payable under the 6th Geo. 4. c. 81, and gave rise to great dissatisfaction on the part of those upon whom it was imposed, as well as to numerous petitions to Parliament against the continuance of it, in consequence of which, by the Act of the 5th and 6th Wm. 4, c. 39, retailers of spirits not receiving or consuming more than fifty gallons in the year were exempted from such additional rates. This relief, however, not having been found to extend to some of the quarters in which it was principally required, the additional rates have been altogether repealed. 5 & 6 Wm. 4, c. 39.

Returns are inserted at pages 10, 11, and 12, of the Report, showing the number of licences actually granted by the Excise department, and the amount of revenue which has been thereby received during the last three years, in Great Britain and Ireland respectively, the total result being as follows, *viz.*:—

GREAT BRITAIN.

	Total Number of Licences.	Total Amount of Revenue.		
		£.	*s.*	*d.*
Years ended 5th Jan. 1833 . . .	. . .	785,622	19	3
1834 . . .	508,998	802,789	12	3
1835 . . .	517,607	960,752	15	6
1836 . . .	529,834	973,041	17	1½

IRELAND.

	Total Number of Licences.	Total Amount of Revenue.		
		£.	*s.*	*d.*
Years ended 5th Jan. 1833 . . .	. . .	111,778	5	6
1834 . . .	68,611	123,677	3	0
1835 . . .	66,737	145,286	0	0
1836 . . .	68,322	145,978	17	1

An extract from the printed regulations is inserted in the Report, showing the general provisions of the law under which the licences are charged and levied by the Excise. Pages 13 and 14.

The Commissioners of Inquiry observe that it is impossible to peruse the schedules and returns, as well as the printed regulations, without being struck with the total absence of any general or uniform principle as the basis upon which the various licences charged under the Excise laws have hitherto been calculated and adopted, some being charged at a fixed annual rate, and others at rates varying according to the circumstances of the trade or business in respect of which the licence is granted. Page 14.

Of these variable licences some are charged according to the quantities of the article prepared for consumption, as in the cases of the Brewers of Beer, and the Makers of Malt, Tobacco, and Snuff;—some according to the rated or estimated value of the premises occupied by the trader for the purposes of his trade, as in the cases of the Retailers of Beer, Cider, and Perry, and the Retailers of Spirits;—and some according to the number of Excise licences held by the same trader, as in the cases of the Dealers in, and Retailers of Foreign Wines and Spirits.

The number of distinct heads or titles under which the Excise duties on licences are charged, according to the official list or return in the preceding page, amounts at present to thirteen; of this number eight are charged at fixed annual rates, and the remaining five at rates varying according to some of the principles above referred to. The first class comprises—auctions, coffee, &c., glass, paper, soap, sweets (retailers of), vinegar, and passage-vessels on board which liquors and tobacco are sold; the second class comprises beer, malt, spirits, tobacco, and wine.

Page 15. The Commissioners of Inquiry state that they are without information as to the grounds upon which the general distinction above adverted to, between licences at fixed annual amounts and those at rateable amounts, was first adopted; and are equally unable to state the reasons for the special application of the respective principles to the several trades included in the two classes above enumerated. That there has been a total want of uniformity of principle is evident. The eight heads of invariable licences contained in the first class (with the exception of auctions and passage-vessels) relate to the trade in, or manufacture of, articles which seem to be equally susceptible of a charge in proportion to the quantities sold or produced, as those to which the rateable amount is made to apply in the second class; and it certainly appears difficult to understand why the rateable principle has not been more generally, if not universally extended. From the extract already given from Mr. Pitt's speech in 1784, in which, on introducing this head of taxation, he alluded to the rating of dealers '*according to the extent and profit of their respective modes of business*,' it would seem that such general extension of the rateable principle was contemplated, at least, by him. It has, in fact, been adopted and acted upon for a long series of years in the cases of the Brewers, the Maltsters, and the Tobacco Manufacturers, and apparently without complaint on the part of those respective manufacturers; and there seems to be no reason why, in every case where applicable, the licences payable under the Excise laws should not be calculated upon this principle, care being taken, in making such calculations, to avoid any such overcharged rate of licence duty, according to the quantity of the article produced or sold, as should operate to such an extent as an additional tax upon the trade or manufacture already charged with Excise duty, as to cause an artificial addition to the price of the article produced, and a corresponding check to the branch of native industry employed in producing it. There can be no doubt that any proposition, having for its object the general application of the rateable principle, ought to be preceded by a very mature consideration of the circumstances of each of the trades or manufactures to which it is intended to be applied. Such consideration the Commissioners state they have not failed to give; and, in the suggestions which they shall submit for the extension of the rateable system to some of the existing heads of licence duty in which it does not at present prevail, they express their opinion that they shall be enabled to adduce such facts as will point out most strongly the anomalies and inconsistencies of the present scales, and the necessity of placing them upon a more uniform principle throughout.'

Twelfth Report. 1. *Auctions.*—The subject of auctions is fully treated of in the Twelfth Report of the Commissioners of Inquiry; it is there stated, in alluding to the examination of a deputation of the principal London auctioneers:—

Page 16. 'The first point brought forward by the deputation is that of the auctioneer's licence, with 'respect to which the deputation state, that it would be a great benefit to the trade if, instead 'of having the ordinary licence of £5 as at present, accompanied by the obligation to take out 'distinct licences for selling various kinds of property, it should be sufficient to take out one 'general licence which should authorize the sale of any description of property, and that such 'rate of licence should apply equally to auctioneers in town and in the country. After a good 'deal of discussion as to the rate at which such licence should be fixed, it was agreed that £10 'would be a suitable sum, and that this amount should be paid by each of the partners of a firm.'

The Commissioners accordingly recommended 'That the existing regulations 'for licences to auctioneers should be repealed, and that in lieu thereof every 'person acting as an auctioneer should be required to take out one general annual 'licence at the rate of £10, under which he should have authority to sell all 'descriptions of property without any additional licence?' The number of licences granted to auctioneers in the United Kingdom for the year 1835 appears to have been 3,578, the revenue arising from which would amount, from the returns which are inserted at pp. 10 and 11 of the Report, to £17,890. Assuming, therefore, that the number of auctioneers would remain the same, the amount of the licence duty would, under the above recommendation, be £35,780, giving an increase of £17,890.

The above recommendation the Commissioners here repeat, subject to the question which, on a consideration of the whole subject of Excise licences, has suggested itself for consideration, *viz.*, whether there is any sufficient reason why a rateable scale of licences, according to extent of business, should not be applied as well to the auctioneers as to other traders or manufacturers paying Excise licences?

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2. *Beer.*—This is the first in the list of rateable licences; and in reference to it the Commissioners of Inquiry transcribe the following part of their Fourth Report on the Survey of Brewers:—

Fourth Report.

The following statement, which is extracted from a general Return which has been furnished to us of all Excise licences, shows the proportion of licences granted to brewers, and the amount of duty paid under each rate of duty, in the year ended 5th January last, and affords data upon which to calculate the probable effect of any alterations of those rates either upon the revenue arising from such licences, or upon the different classes of brewers from whom such revenue is derived:—

BREWERS OF STRONG BEER.	Rate of Licence per Annum.	Number of Annual Licences granted.*	Total Produce under each Rate of Duty.*
	£. s. d.		£. s. d.
Not exceeding 20 Barrels,	0 10 0	8,745	4,372 10 0
Exceeding 20 and not exceeding 50 „	1 0 0	7,458	7,458 0 0
„ 50 „ 100 „	1 10 0	10,066	15,099 0 0
„ 100 „ 1,000 „	2 0 0	19,157	38,314 0 0
„ 1,000 „ 2,000 „	3 0 0	784	2,355 0 0
„ 2,000 „ 5,000 „	7 10 0	671	5,032 10 0
„ 5,000 „ 7,500 „	11 5 0	160	1,800 0 0
„ 7,500 „ 10,000 „	15 0 0	104	1,560 0 0
„ 10,000 „ 20,000 „	30 0 0	96	2,880 0 0
„ 20,000 „ 30,000 „	45 0 0	23	1,035 0 0
„ 30,000 „ 40,000 „	60 0 0	10	600 0 0
„ 40,000	75 0 0	18	1,350 0 0
		47,292	81,856 0 0

BREWERS OF TABLE BEER.	Rate of Licence per Annum.	Number of Annual Licences granted.*	Total Produce under each Rate of Duty.*
	£. s. d.		£. s. d.
Not exceeding 20 Barrels,	0 10 0	132	66 0 0
Exceeding 20 and not exceeding 50 „	1 0 0	26	26 0 0
„ 50 „ 100 „	1 10 0	16	24 0 0
„ 100	2 0 0	40	80 0 0
		214	196 0 0

We have not thought it necessary to enter into a detailed examination of the calculations upon which the rates of the licence duty have been founded: we have, however, been induced to think that, whenever this subject shall come under revision, some alterations might be advantageously introduced with a view to simplify the tables, and to diminish the number of distinctive rates of duty; it has also been suggested to us that the existing estimate of two bushels of malt for every barrel of beer operates in some instances as a discouragement to

* The figures in these columns have been altered so as to include the year ended 5th January 1836.

brew the superior qualities, all of which require a greater proportion of malt per barrel than what is thus allowed.

In pursuance of the intimation above offered, that some modification might be introduced with advantage into the existing table of brewers' licences, the Commissioners recommend that a re-classification of the rates paid for licences should take place ; and that with that object the following scale should be established, in which, as will be seen, the smallest quantity brewed is taken at 50 barrels instead of 20 as at present, and the lowest rate of duty is fixed at £1 instead of 10*s.* :—

Not exceeding	50	Barrels,	£1	0	0
Exceeding 50 and not exceeding	100	„	2	0	0
„ 100 „	1,000	„	3	0	0
„ 1,000 „	2,000	„	5	0	0
„ 2,000 „	5,000	„	10	0	0
„ 5,000 „	10,000	„	15	0	0
„ 10,000 „	20,000	„	30	0	0
„ 20,000 „	30,000	„	45	0	0
„ 30,000 „	40,000	„	60	0	0
„ 40,000			75	0	0

The increase of revenue under the above proposed scale, calculated according to the number of licences granted under the existing rates, would amount to about £32,410 per annum.

Tea Dealers' Licences.

3. *Tea.*—This head includes licences for selling coffee, tea, cocoa-nuts, chocolate, or pepper ; articles which are usually dealt in by the grocers, whose shops are to be found in almost every village throughout the country ; the amount of the licence is accordingly very low, being apparently fixed to meet the circumstances of the most numerous class of the traders from whom it is required. A question, however, naturally arises, how far it was necessary in this instance to fix a uniform rate of licence instead of a rate varying with the extent of the dealings to which it applies. The latter principle, as already stated, has been made to apply to the brewers, maltsters, and tobacconists ; and there seems to be no reason why, on similar considerations, a scale of the same kind should not be adopted with respect to the articles in question. Extent of business having been adopted as a criterion for the rate of licence in the instances above referred to, it certainly appears anomalous that the licence to deal in tea should be the same to the lowest chandler's shop in the country as it is to the largest dealer in London or the great provincial towns. The department of Excise, it appears, have turned their attention to the existence of this anomaly, but have refrained from attempting any change in consequence of the apprehension that the attempt to extend the principle of rateable licences might lead to the practice of frauds by dealers in concealing the extent of their sales. On examining Mr. Hetherington on the subject, he answers—

Appendix, No. 50.

'It appears, perhaps, rather unreasonable for a person in a country town to pay for a tea 'licence 11*s.*, while a person such as Mr. Brocksopp, in the Borough, who sells 500 times as 'much as some of them, perhaps, and yet he pays only the same. We have discussed the 'propriety of making persons pay for spirit and tea licences according to the quantity sold, 'but it appears a bad system, by inducing persons to withhold the quantity sold.'

The objection stated by Mr. Hetherington against making licences rateable is obviously equally applicable to all the licences which are already established on that principle. It may, perhaps, also be urged that a system of increasing the rate of licence according to the increase of dealings might have a tendency to check the attempts at extending trade ; but it must be sufficiently obvious that a moderate increase of licence duty cannot form an object of any consideration in comparison with the profits arising from extension of business.

The Commissioners insert in their Report the following plan, which had been submitted to them, for extending the rateable system to the licences for the sale of Tea :—

"The amount of licence duty at present paid indiscriminately by all dealers in tea, (of whom there are in the United Kingdom 106,069.) from the greatest and most extensive dealers in the metropolis, and other principal cities or towns, down to the smallest dealer in the small country village, is 11*s.* per annum, which also covers coffee, cocoa, and pepper. Pages 20, 21.

"It does not appear to be either just or expedient that the small dealers in tea throughout the remote districts and small villages in the country, whose sales, in numerous instances, may not in the whole year amount to more than a few pounds, should be called upon to pay the same amount of licence duty as the more extensive dealers in populous districts and in the large towns.

"On the contrary, there does not appear to be any reason why the same principle which has been adopted by the Legislature in other cases, *viz.*, that of a graduated scale of licence duty, should not be extended also to the dealers in tea; and assuming that the correctness of such principle is recognised, the important question for consideration is the number and amount of graduated licences to be adopted.

"A two or three-guinea licence has been suggested by an extensive country tea-dealer to be applied to all dealers, upon the ground 'that a licence being obtainable on such easy terms 'as at present (11*s.* per annum), will, under the new arrangements, and particularly if the 'present surveying system be discontinued, be a sort of protection and authority for the sale 'of smuggled tea, in the only way in which the dealer considers it will be sold to any extent, '*viz.*, by pedlars and hawkers carrying it about the country, who, on the contrary, would be 'greatly prevented and deterred from so doing if the licence were increased, without which 'they would hardly dare to sell tea.' It is evident, however, that a licence of three, or even of two guineas, could not be applied to a small country village tea-dealer, although, even with reference to these, the present rate of licence may be justly considered capable of bearing a small increase, more particularly if the dealers are relieved from the vexation and troublesome interference of the Excise regulations of survey and permit.

"A licence of three guineas per annum would appear to be a very fair and proper amount of licence to be paid by all the great and extensive dealers in the large towns, whilst a licence of two guineas might be fixed for the dealers next in rank, as regards extent of business—the lowest rate of licence to be fixed at one guinea.

"These respective rates of licence should be made payable according to the number of pounds of tea sold by the dealers in each year, to be ascertained in the same manner as has been suggested by the Commissioners of Inquiry, in their Fourth Report, for ascertaining the amount of licence duty payable by brewers, *viz.*:—by a quarterly declaration to be made by the dealers to the Board of Excise of the number of pounds weight sold by them in the preceding quater; such quarterly declaration to be made on a form to be furnished by the Board of Excise—the simple right to be reserved to the Board of Excise of directing occasional and unexpected visits of inspection of the books and stocks of the dealers, by their principal officers, in cases of information, or of strong suspicion of fraud and evasion of the licence duty: all dealers, however, taking out the three-guinea licence to be exempted from making such quarterly declarations—the rates of licence duty to be calculated as follows, *viz.*—

3 Guineas per annum for all Dealers whose sales amount to or exceed 400lbs. weight in the year.					
2	„	„	„	200	„
1	„	„	„ are less than	200	„

"Such a scale of licence duty to be paid by the tea-dealers appears to be rendered necessary, not only upon grounds of public expediency, in reference to the new regulations of the tea trade, but also with a view to uniformity of principle, independent of any question of increase of revenue which may arise under the altered rates of licence; with reference to which, however, as regards the dealers in tea, no well-founded objections may be expected, since they have been relieved from the vexations and annoyances arising out of all the Excise regulations of permits and stock-taking, of which, from the Report of the Commissioners of Inquiry, they appear to have had such just reason to complain.

"With regard to the amount of revenue to be expected under the scale of licence above proposed, it may be difficult to form an accurate estimate; but, assuming that 12,000 dealers, out of the 106,069, would pay the three-guinea licence, that 25,000 dealers would fall within the two-guinea licence, the remaining 69,069 paying the one-guinea licence, the following would be the result, *viz.*—

Licences.	£.	*s.*	*d.*	£.	*s.*	*d.*
12,000 . . .	3	3	0 . . .	37,800	0	0
25,000 . . .	2	2	0 . . .	52,500	0	0
69,069 . . .	1	1	0 . . .	72,522	9	0
				162,822	9	0
Present revenue on 106,069 licences at 11*s.*				58,337	19	0
Increase				£104,484	10	0

Upon this plan the Commissioners of Inquiry observe that it may probably be urged that the increase of the present licence of 11*s.* to one guinea would operate with great severity in the cases of many of the smallest dealers in the remote

country districts; in order to obviate which difficulty the following suggestion is offered. The small country dealers in tea, it is well known, are almost universally dealers also in tobacco, for which they pay an additional licence of 5*s.*, making altogether, with the 11*s.* tea-licence, 16*s.* It is submitted that in all these cases, where the sales of both articles amount to but a limited number of lbs. in the whole year, say 25 lbs., the one-guinea licence should cover both articles; or, if even this small addition should be considered likely to bear with severity upon the small dealers, the existing licences of 11*s.* and 5*s.* might still be permitted to apply to all dealers whose sales do not exceed, say 25 lbs. of tea or tobacco respectively.

Page 22. 4. *Glass.*—The annual licence duty, which, under the 6th Geo. 4, is required to be taken out by 'every glass-maker for each and every glass-house,' amounts to £20, which is the highest of all the fixed licence duties, although this high amount does not appear to be a subject of complaint by the manufacturers.

The inconsistent operation of this rate of licence is illustrated by an extract from Excise Returns, showing the amounts of duty paid in one year by six manufacturers, all, be it remembered, paying equally the £20 licence, *viz.*—

Stourbridge	Chance, William	£25,635
Bristol	Couthupe and Co.	20,398
Newcastle	Atwood, Charles	20,241
Manchester	Maginnes and Co.	402
Do.	Watson and Co.	188
Do.	Fareham, Frederick	6

The Commissioners of Inquiry state that they are at a loss to discover any sufficient reason why the same principle which is applied to other Excise manufacturers, *viz.*, a rate of licence according to extent of business, should not be equally applied to the manufacturers of glass, and they have accordingly prepared the following scale, calculated according to the amount of revenue paid by the manufacturers, by which, although but a small increase of licence revenue will be obtained, amounting only to £2,800 per annum, the important object of uniformity of principle will be accomplished.

Proposed Scale of Licences for Glass-makers.	Present Rate of Duty.	Proposed Rate of Duty.
		£.
Paying duty not exceeding £2,000 per annum	. . . .	. . 20
Exceeding £2,000 and not exceeding 3,000 ,,	. . . .	. . 30
,, 3,000 ,, 4,000 ,,	£20 each.	. . 40
,, 4,000 ,, 5,000 ,,	. . . .	. . 50
,, 5,000 and upwards ,,	. . . .	. . 60

Page 23. 5. *Malt.*—This is the second head of rateable licences, the amount of duty varying from 7*s.* 6*d.*, when the quantity made does not exceed 50 quarters in the year, through various intermediate gradations to £4. 10*s.*, when it exceeds 550 quarters.

Fifteenth Report. The Commissioners of Inquiry refer to their Fifteenth Report for a full examination of all the circumstances relating to the charge and collection of the Excise duties on malt, and for the particulars of those regulations which are complained of by the principal maltsters in various parts of the kingdom, as being injurious to the process of manufacture, or to the convenience of the trader, without being productive of any corresponding degree of benefit to the Revenue, and which the Commissioners have consequently recommended should be revised; and they add their opinion that the present rates of licences are so moderate, that they have no doubt that some increase in them would be paid without dissatisfaction, if such increase were accompanied by a diminution of the direct tax on the article, or a relief from some of those regulations which now press so unequally and injuriously upon them. The Commissioners accordingly submit the following new scale of

rates of licence, the increase of revenue arising from which will be under £17,000 per annum, divided amongst 12,807 maltsters.

Proposed Scale of Licences for Maltsters, or Makers of Malt.				Present Rate of Licence.			Proposed Rate of Licence.		
			Qrs.	£.	*s.*	*d.*	£.	*s.*	*d.*
		Not exceeding	50	0	7	6	0	10	0
Exceeding	50	and not exceeding	100	0	15	0	1	0	0
,,	100	,,	150	1	2	6	1	10	0
,,	150	,,	200	1	10	0	2	0	0
,,	200	,,	250	1	17	6	2	10	0
,,	250	,,	300	2	5	0	3	0	0
,,	300	,,	350	2	12	6	3	10	0
,,	350	,,	400	3	0	0	4	0	0
,,	400	,,	450	3	7	6	4	10	0
,,	450	,,	500	3	15	0	5	0	0
,,	500	,,	550	4	2	6	7	10	0
,,	550	,,	..	4	10	0	10	0	0
		,,	5	0	2	6	..		

6. *Paper.*—Under the head of paper, the licence duty is charged on 'every maker of paper, paste-board, or scale-board,' and also 'every printer, painter, or stainer of paper,' each of which trades pays an annual licence of £4; the number of persons so paying in the year ended January 1836 having been, in the former class, 516, in the latter 149. By the Act of the 4 & 5 Wm. 4, c. 77, all the duties on scale-board made from wood, and also the duties on licences required to be taken out by the makers of that article, have been wholly repealed. Page 24.

The Commissioners of Inquiry express their satisfaction that the recommendations submitted in their Fourteenth Report for the consolidation of the two classes, paying distinct rates of duty, and the fixing of one uniform and reduced rate of duty, to be paid for all descriptions of paper, and for the repeal of the duty on stained paper, have been adopted; they, however, submit that the licence duties now paid by the paper-stainers should not be permitted to cease, but that, on the contrary, all persons engaged in that manufacture should still be required to make entry of their premises, and be subject to an Excise licence and to occasional visits of inspection on the part of the principal officers of the Excise, for which, in reference to the paper duties, there are many grounds of expediency, whilst the manufacturers will not be subjected thereby to any interference with their business, or with the processes of their manufacture. *Fourteenth Report.*

With regard to the licence of £4 now paid by all paper-makers, the anomaly and inconsistency of which is strongly illustrated by the following statement extracted from the Excise Returns, showing the amounts of duty paid in one year by six manufacturers, *viz.*, £52, £70, £92, £9,605, £11,403, and £14,237, the Commissioners express their opinion that no time should be lost in abolishing it, and in applying to this manufacture the principle of a rateable scale of licence, according to extent of business; and they accordingly submit the following graduated scale of licence, by which, although, as in the case of glass, but a small additional amount of revenue will be gained, amounting to but £2,427 per annum, the important object of uniformity of principle will, in this instance also, be attained.

Proposed Scale of Licences for Paper-makers.					Present Rate of Duty.	Proposed Rate of Duty.
						£.
Paying duty not exceeding £500 per annum					. . . .	.. 4
Exceeding £500	and not exceeding	1,000	,,		. . . .	.. 6
,, 1,000	,,	2,000	,,		. . . .	.. 8
,, 2,000	,,	3,000	,,		£4 each.	.. 10
,, 3,000	,,	5,000	,,		. . . .	.. 15
,, 5,000	,,	10,000	,,		. . . .	.. 20
,, 10,000 and upwards				,,	. . . .	.. 25

Page 25.

7. *Soap.*—The licence duty payable by the manufacturer of soap is in amount £4 per annum, payable alike by the smallest as well as the greatest manufacturers, the number who paid the duty in the three last years having been as follows, *viz.*—

In 1833	499
1834	471
1835	450

Showing a gradual falling off in the number of licences granted in each year.

The unequal operation of the above licence is most extraordinary, applying, as will be seen from the following extract from Excise Returns, to manufacturers paying duty as low as £2 per annum, and as high as £79,000 per annum.

London	Hawes, B. T. and W.	£79,288
Surrey	Rowe and Co.	69,663
Newcastle	Doubleday, Thomas	46,966
London	Kitchinham, A.	2
Hants	Fosbrook, Richard	4
Gloucester	Bedford, Thomas	7

Why the principle of a graduated scale of licence has not in this instance also been applied, the Commissioners of Inquiry state that they are at a loss to discover; and they have accordingly submitted the following scale of licences to be in future paid by the soap manufacturers, under which, although but a small increase of revenue will be gained, amounting, in reference to the manufacturers of Great Britain, only to £1,891 per annum, the important object of uniformity of principle, which they have endeavoured to accomplish in the cases of the glass and paper manufacturers, will be attained.

Page 26.

Proposed Scale of Licences for Soap-makers.	Present Rate of Duty.	Proposed Rate of Duty.
		£.
Paying duty not exceeding £500 per annum	. . . .	. . 4
Exceeding £500 and not exceeding 1,000 ,,	. . . .	. . 6
,, 1,000 ,, 2,000 ,,	. . . .	. . 8
,, 2,000 ,, 3,000 ,,	£4 each.	. . 10
,, 3,000 ,, 5,000 ,,		. . 15
,, 5,000 ,, 10,000 ,,	. . . .	. . 20
,, 10,000 ,, 20,000 ,,	. . . .	. . 25
,, 20,000 and upwards . . . . . ,,	. . . .	. . 30

Tallow Melters and Candle Makers.

In their Seventeenth Report on Soap (p. 42) the Commissioners alluded to the survey which is still kept up by the Excise department on all tallow-melters and candle-makers, who at that time amounted in Great Britain to nearly 3,000 persons, notwithstanding the repeal of the duty on candles; such survey having been kept up for the security of the soap-makers. It appears that the licence duty which had been heretofore paid by those classes of traders was permitted to cease with the duty on candles.

The Commissioners of Inquiry express their opinion that this is precisely one of those cases in which the licence duty should not have been permitted to cease, and that no time should be lost in subjecting all the traders in question, who still come under the survey of the Excise with a view to the security of the soap duty, to the same rate of licence as was payable by them previously to the abolition, *viz.*, £2 for every chandler and maker of candles other than wax, the total number of such licences granted in the year preceding the abolition having been 3,373, and the amount of duty £6,746; which will consequently be regained to the Revenue, and contribute towards that total amount under the general head of Excise Licences, by means of which the Commissioners look forward to the Chancellor of the Exchequer being enabled to extend relief to those branches of our national industry and manufactures which most demand it, and in reference to which the extension of relief from duty, and from Excise interference, would be productive of the greatest amount of national benefit.

8. *Spirits.*—This head of licence duty includes, as we have already intimated, licences of both of the above-mentioned classes; namely, of invariable as well as of rateable annual amounts. The invariable licences are the five following: *viz.*— 1. Distillers; 2. Rectifiers; 3. Dealers in spirits, not being retailers; 4. Makers of stills in Scotland and Ireland; 5. Persons using stills in Scotland and Ireland, not being Distillers or Rectifiers. Page 26.

1st. *Distillers.*—There is no distinction made in the amount of licence paid by distillers in the several parts of the United Kingdom, the annual amount being £10 in Ireland and Scotland as well as in England. *Distillers.*

In their Seventh Report the Commissioners have fully entered into the various circumstances under which the business of the distiller is carried on in the several parts of the United Kingdom; and have particularly remarked upon the fact of the business being in such few hands in England as compared with Scotland and Ireland. This fact becomes worthy of further remark when considered in reference to the anomaly which is thereby produced in reference to the amount paid in the different parts of the kingdom for licences. Thus, in England, for the year 1835, the whole licence duty paid for the manufacture of 4,327,425 gallons of spirits was £110. In Scotland, for the same year, the amount of licence duty paid for 9,133,449 gallons was £2,300; and in Ireland, for the same year, the amount of licence duty paid for 11,167,580 gallons was £830. This statement places the disparity in the operation of the licence duty on the several parts of the kingdom in a striking point of view; and, although the disparity will be in some measure lessened when the licences paid by the rectifiers in each part of the kingdom are taken into the account, still the licence duty paid by the respective manufacturers will bear no proportion to the quantities produced by them. In England, for example, the number of rectifiers for the year above referred to being 101, this, added to the 11 distillers, gives a total of 112, and consequently a licence duty of £1,120; whilst in Scotland, in the same year, the 7 rectifiers, being added to 230 distillers, gives a total of 237, and an amount of duty of £2,370; and in Ireland, in the same year, the 20 rectifiers, added to the 83 distillers, gives the number of manufacturers 103, and the amount of licence duty £1,030. The mere fact that the licence duty for distillers in England, Scotland, and Ireland has been fixed at the same amount, is sufficient evidence that it has been fixed without any reference either to the quantities of the article produced or to the supposed ability of the traders to pay it. 7th Report, Part I. pp. 28, 29. 19th Report, p. 27.

The present unequal operation of the licence duty cannot be placed in a stronger point of view than by the following statement of six distillers in England, Scotland, and Ireland respectively, paying the highest and the lowest amounts of duty, from which it will be seen that in England the amount varies from £13,691 to £213,235; in Scotland, from £43 to £85,673; and in Ireland, from £408 to £81,543; each of these distillers paying the same licence of £10.

ENGLAND.

		£.	s.	d.
J. Currie and Co.	Bromley	213,235	17	6
T. and J. Smith	Whitechapel	207,559	2	6
O. H. Smith and R. Carrington	Thames Bank	201,287	5	0
John Allen and Co.	Manchester	30,032	12	6
Edward H. Campbell	Newcastle	20,928	7	6
Francis E. Williams	Worcester	13,691	5	0

SCOTLAND.

James Haig and Son	Locherain	85,673	13	4
James Haig and Son	Sunbury	68,130	10	0
Thomas Haig	Bonnington	47,790	16	8
Johnston and Co.	Aberdeen	69	13	4
John M'Allister	West Tarbet	49	6	8
Neil Buchanan	Kirkfield	43	16	8

IRELAND.

		£.	s.	d.
James Jameson	Marrowbone Lane	81,543	0	0
G. Roe and Co.	Dublin	78,394	0	0
W. Wise	Cork	67,823	13	4
John M'Kane	Cornben	706	16	8
Andrew M'Farlane	Gorton	675	0	0
Hutchinson and Co.	Ballycrummy	408	13	4

Page 28.

The anomaly above shown is such as the Commissioners of Inquiry think cannot be permitted any longer to exist; nor do they see any reason, especially in the case of spirits, why the extensive manufacturer of that article should not be subject to as high a rate of licence as the extensive brewers, *viz.*, £75; nor why a graduated scale of licence should not be equally applied to the distillers as to the brewers and maltsters, and they have accordingly submitted the following scale of licences to be in future paid by the distillers of the United Kingdom, under which also an increase of licence duty will be obtained of £8,310 per annum.

Proposed Scale of Licences for Distillers.			Present Rate of Duty.	Proposed Rate of Duty.
				£.
Paying duty not exceeding		£500 per annum	. . . .	. . 10
Exceeding	£500 and not exceeding	1,000 ,,	. . . .	. . 15
,,	1,000 ,,	2,000 ,,	. . . .	. . 20
,,	2,000 ,,	5,000 ,,	£10 each.	. . 30
,,	5,000 ,,	10,000 ,,	. . . .	. . 45
,,	10,000 ,,	20,000 ,,	. . . .	. . 60
,,	20,000 and upwards	,,	. . . .	. . 75

Rectifiers.

2d. *Rectifiers.*—The annual licence for rectifiers in all parts of the kingdom is charged at 10*s.*; the rectifier having always been in a situation similar to that in which the brewer has been placed since the repeal of the duty on beer, namely, that the business of rectifying is required to be carried on under an Excise licence, although the trader is not chargeable with any other Excise duty; although, however, the above two classes of traders are thus placed under similar circumstances with respect to the payment of a licence duty, they are in a situation totally different in respect to the principle upon which it is charged, the brewer being rated according to the quantity of beer which he sells, whilst there is no difference in the licence of the rectifier, whether the quantity of spirits which he sends into consumption should amount to a few hundred gallons, as is the case in Scotland and Ireland, or to many thousands, as is the case with the great traders in the neighbourhood of London. The Commissioners of Inquiry state, that they have no hesitation in expressing their opinion that the same principle which has for so long a period been in operation as applied to brewers, and which they have recommended should be applied to the distillers, and to the various other manufacturers under the Excise laws, should also be applied to the rectifiers, and that no time should be lost in preparing a graduated scale of licence to be in future paid by them, the adaptation of such scale to be left to the Board of Excise, the basis upon which it has appeared to the Commissioners that it would be best to calculate it being the quantities of spirits permitted to each rectifier.

Spirit Dealers.

3d. *Spirit-dealers, not being Retailers.*—The sum required to be paid for an annual licence by this class of traders is £10. In the last year there were 3,043 of these licences issued in England, 530 in Scotland, and 381 in Ireland. The two branches of trade, *viz.* those of "Spirit-dealers" and "Spirit-retailers," being frequently in England, and generally in Scotland and Ireland, carried on in conjunction by the same person or firm, the Commissioners of Inquiry have, in their observations upon the latter, submitted their opinion that, so far as the licence duty is concerned, the distinction at present established between wholesale and retail

spirit-dealers should be discontinued, and that the licence should be granted to dealers generally, to be fixed in proportion to the quantities dealt in.

Under this view of the subject they have refrained from submitting a specific scale of rateable licences for the spirit-dealers, to whom, however, should it still be deemed expedient that they should take out a distinct and different licence, the Commissioners think there can be no question that the rateable principle should be applied. In reference, however, to the licence for the wholesale dealer, the Commissioners especially call attention to the provision under which he is restrained from selling less than two gallons; a restriction which is described by Mr. Barnes, the chairman of the committee of the wine trade, as well as in communications from several leading members of the wine and spirit trade, and in resolutions adopted at general meetings of the trade, as having a most injurious effect upon the Revenue, whilst the dealers are constantly placed by it in the unpleasant situation of either disobliging their customers by refusing to let them have a less quantity than two gallons, or, by consenting to do so, of subjecting themselves to all the risks and penalties inflicted by the existing law.

Restriction against the Sale of less than Two Gallons. Page 29.

Mr. Jenkins, who presided as chairman of a meeting of the wine and spirit trade held upon the subject, describes it as 'a very great hardship that such an obstacle 'should be put in the way of the fair dealer, as often to cause a total stop to business. The Revenue, of course, loses greatly by this process, because the persons 'who are thus disappointed, rather than go to the gin shops, (being generally of a 'better description of persons,) go without the articles altogether: thus the sale of 'a great quantity is lost.' That this statement is correct there can be no doubt, it being a matter of notoriety that, in numerous instances of small families with limited incomes throughout the kingdom, the necessity of having two gallons, if from their own wine and spirit merchant or dealer, coupled with the disinclination to send to the public-house for the article, induces them to go without it altogether; 'which 'is, of course,' as stated by Messrs. Lavell and Clowes, 'a privation to the consumer, 'as well as an injury to the dealer and the Revenue.'

Appendix No. 13.

Appendix No. 17.

Mr. Golding Bird, a surveying-general-examiner of considerable experience, has confirmed these views so strongly that the Commissioners considered it right to quote the whole of his letter upon the subject. Mr. Bird states,

'I am of opinion the restriction which precludes the dealers from sending out spirits in less quantities than two gallons, militates much against them without producing any benefit to the Revenue: and I think it would be *beneficial to both* were the limit reduced to one gallon, inasmuch as the dealer would be able to supply many respectable families with quantities suitable both to their demands and means.

'Beyond the least doubt there are hundreds of individuals who, in consequence of not being able to obtain a less quantity than two gallons, give the preference of doing without rather than go to a retailer's "gin palace;" not that their objections are confined to a reluctance in going to such places, but to an idea of the article not being free from deleterious admixtures, or not being so good in quality as that sold by the dealer. There certainly are grounds for such suspicion; the low prices at which spirits are placarded at these "palaces" are sufficient in themselves to warrant the idea.

'Again, I am of opinion that to reduce the limit would be the means of increasing the consumption, as well as increasing the number of licensed dealers; therefore, that such a measure would be beneficial to the Revenue is unquestionable.

'Care being taken to prevent *any* quantity from being received into dealers' stocks, or sent out without permit, which system, and that of survey, will preclude a possibility of the Revenue being injured.

'I am, Sir, your most obedient servant, GOLDING BIRD,

'Surveying-General-Examiner, Excise.

'*To T. Charles Harrison, Esq., &c. &c. &c.*' '*Excise Office, 25th April,* 1836.'

Concurring in the correctness of these views, the Commissioners of Inquiry state that they have no hesitation in expressing their opinion that, even if it should not be deemed expedient to abolish the restriction altogether, no time should be lost in diminishing it from two gallons to one gallon—a course, of the propriety of which

Page 30.

it appears to them the less doubt can exist when it is remembered that, in consequence of the change in the measure of the imperial gallon, the restriction now applies to a greater quantity than formerly, the two gallons, which formerly were only about 9 bottles, being now nearly 12 bottles; and that its prejudicial effects, as well upon the Revenue as upon the dealer and the consumer, are in proportion greater.

Page 31. 4th. *Makers of Stills in Scotland and Ireland.*—The annual amount of duty is 10*s.*, which in the last year was paid by six persons in Ireland, and by 13 in Scotland. This head of licence is not charged on persons of the same trade in England; an anomaly which deserves notice, as forming another of the numerous objections arising from a state of the law which operates with so much dissimilarity on the same trade when carried on in different parts of the United Kingdom.

Ibid. 5th. *Licences for Persons using Stills in Scotland and Ireland, not being Distillers or Rectifiers.*—The annual duty on this licence is also 10*s.*; and in the last year was issued to 43 persons in Scotland, and to 35 in Ireland. The reason for the licence is merely to bring all persons using stills in those parts of the kingdom where the business of distillation is so generally diffused, under the cognizance of the Excise, and, although this may afford sufficient grounds for the regulation, it must still remain open to the objection which has been urged under the preceding head, of a departure from general uniformity in the law.

Retailers of Spirits. 6 Geo. 4, c. 81. *Retailers of Spirits.*—The rateable class of spirit licences is confined to the trade of retailers. These rates, by the General Licence Act already referred to, are made to depend on the amount of rent at which the dwelling-house, in which the retailer shall reside at the time of taking out his licence, shall be rated for the purpose of the house-tax, or at which it shall be rated or valued. The duty on inhabited houses having been repealed since the passing of the above Act, the rate of licence now depends on the actual or estimated annual rent or value of the premises, as shown in the table already inserted.

Pages 32, 33. The Commissioners of Inquiry enter into a full discussion of those considerations affecting this class of licences, which belong rather to police than revenue; in reference to which they observe, in the first place, that, according to right principles of trade and taxation, the price of a licence, and the forms of granting it, being fixed by law, it should be in the power of every one to obtain such licence as a matter of right, on making application in the form prescribed by law, and paying the amount of the specified duty, whether the licence be for the sale of spirits or for the sale of tea, or any other Exciseable article; and that, in the one case more than in the other, the exercise of such right ought not to be checked by interference on the part of magistrates or any other authority superadded to that of the Excise. The rule thus stated being clearly the correct one with respect to all trades for the lawful exercise of which a licence is required, it will follow that the application of this rule ought to be universal, unless special cases should occur in which a departure from it could be justified on some sufficient grounds of public benefit or expediency. The case under consideration, of licences for retailers of spirits, when such licence is joined with one for the retail of beer and other liquors usually sold in public-houses, is an instance of departure from the above rule; the grounds of such departure being the alleged necessity of establishing the means whereby some kind of security may be obtained for the due and orderly conduct of the business of the houses to which such licences are issued, by intrusting them only to persons of known good character. The object of these precautions is the prevention of that

riotous and disorderly conduct which it is supposed would occur in case such licences were to be granted to all applicants indiscriminately: an object which, the Commissioners state, they are convinced would be more likely to be promoted, whilst at the same time this branch of legislation would be more confined to its legitimate channel, if the regulations of the police, as to keepers of public houses, were to be altogether separated from the regulations as to granting licences; and if every one should be at liberty, as of common right, to obtain a licence; the commission of abuses under that licence being guarded against by distinct enactments.

Page 34. It appears to the Commissioners to be inconsistent with the general tenor of our laws that the applicant for a spirit licence should, more than applicants for other Excise licences, be considered, by the mere fact of his application, as making himself so far obnoxious to the notice of the police or civil authorities, as to require a certificate of his general character or behaviour before he is permitted to embark in his branch of lawful trade; the correct principle seeming to them to be, that, having obtained such licence in the prescribed form, and thereby placed himself in a responsible situation as an accountant to the public Revenue, there should not be required from him any greater security for his conduct than is required from other licensed traders; and that if, in his ordinary capacity, he should be made amenable to the law in any respect beyond his neighbour, it should only be that, as a keeper of a house of public resort, he should necessarily be in some respects held responsible for the conduct of that house, and should be subjected to a forfeiture, or refusal of his licence only, on the ground of offences being committed in his house, to which he may be considered as a party, unless he can prove that he has used all the means within his power to repress or prevent them.

Page 35. The Commissioners further observe, in reference to that part of the existing law, under which the power of carrying on business as the keeper of a public house is made to be altogether dependent upon the discretion of the licensing magistrates, that, amongst the reasons adduced for investing these functionaries with this extraordinary authority, it is usually alleged that the power is given to those who, from local knowledge, are peculiarly qualified to judge on the question whether a public house is required in the neighbourhood proposed, or, in other words, whether, in the absence of such superintending authority, too many public houses would not be opened, a reason which the Commissioners consider insufficient, inasmuch as an examination of the ordinary results produced by unrestricted competition in any branch of trade will satisfactorily show that the decision of all questions of this kind, whether they concern the interests of the public or of the traders, may be confidently left to the operation of this principle; in proof of which, they allude to the throwing open of the Beer trade in 1830, when a multitude of persons, far beyond what the trade would support, were at first induced to embark in it; and there can be no doubt that, in the first year after the change, the excessive multiplication of beer shops was productive of inconvenience to the public, as well as of loss to many of those engaged in the business. In the four years, however, which have since elapsed, it is notorious that the effects of unrestricted competition have, in a great degree, corrected all the evils which were at first experienced; the superfluous number of houses in the trade has gradually disappeared, and the business appears to be settling itself down to the footing adapted to the convenience of the places where it is carried on.

Page 36. *Rates for Spirit Retailers' Licences.*—The Commissioners of Inquiry state that they are strongly of opinion, as already intimated, that, so far as the licence duty is concerned, the distinction at present established between wholesale and retail

dealers should be discontinued, and that the licence should be granted to dealers generally, the distinction being in the amount of duty to be paid, such amount to be fixed in proportion to the quantities dealt in, on the same principle as the amount of duty is fixed with respect to the other classes of traders who have hitherto been charged with licences at rateable amounts, namely, the brewers, maltsters, and tobacco-manufacturers, the wholesale dealers being charged with licences at the rates fixed for the largest sales, or unlimited quantities.

See Mr. Pitt's Speech in 1784. *P.* 110, *suprâ.*

That a licence duty, when rateable, should be charged according to the quantities sold, certainly appears to be the fairest principle for a variable licence, not only in reference to the establishment of that rule in respect to which it already prevails, as before mentioned, but also in reference to what was stated at the first introduction of this tax, as quoted in a former page.

The other principle which has been resorted to in the case under consideration, that of retailers of spirits, and also in that of retailers of beer, appears to be objectionable on several accounts. The amount, as originally fixed, was made to depend on the value at which the premises in which the trade was carried on were rated for the house-tax, or, on the cessation of this tax, at the actual or estimated rent of such premises. This mode of assessment cannot be considered as an appropriate one, not only on account of the subsequent total repeal of the house-tax, which formed the leading rule by which it was fixed, but also because the rent of the premises has, in a large proportion of cases, no reference whatever to the amount of spirits sold in them. This is peculiarly the case with respect to the better class of inns and hotels, as to which the rents are generally the highest on the scale, whilst the sale of spirits is altogether a secondary and inconsiderable object.

It is well known, on the other hand, that those premises in which by far the largest retail trade of spirits known in modern times is carried on, are intrinsically of little comparative value, and offer no accommodation for any other purpose; and a rent fixed according to the usual mode of calculation, and a licence duty rated accordingly, would bear no proportion to the quantities of spirits sold, or to the profits made under such licence.

The injustice and unequal operation of this principle, upon which the licences in question are at present granted, are very fully illustrated in a statement which was prepared, after a very minute and laborious investigation into the subject, and which the Commissioners have inserted *verbatim* in their Report, as strongly confirmatory of the views they have expressed in favour of a rate of licence according to extent of sale.

The following extracts contain the principal part of this statement:—

Mr. Harrison's Statement. Spirit Retailers' Licences. Pages 37 to 43.

"In considering the subject of the licences at present payable by the spirit-retailers throughout the United Kingdom, difficulties of no ordinary nature present themselves.

"A very slight investigation of the present system, under which these licences are calculated and fixed, will be sufficient to show, not only that the principle upon which that system is based, *viz.*, the charging the licence upon the spirit-retailers according to the rent at which their premises are rated, is most ill-founded, but also that, in its practical operation, it is most unequal and unjust, pressing heaviest, *viz.*, to the full amount of the highest licence of 15*l.* 15*s.*, upon a very numerous and respectable class of retailers, under the denomination of inn-keepers and licensed victuallers, who, from the necessity in which they are placed of occupying premises of a better description, with a view to the accommodation of travellers, are consequently subject to high rents, and high parochial taxes, by which alone they become further subject to the above highest rate of spirit licence, whilst, in the far greater proportion of these cases, their actual consumption or sale of spirits is of an extent so limited as can only fairly justify a much more moderate rate of licence.

"Under such circumstances it is not to be wondered at that so many petitions from the licensed victuallers and innkeepers, from all parts of the kingdom, should have been presented to Parliament, not only urging the repeal of the 50 per cent. additional licence duty, imposed by the Act 4 & 5 Will. 4, c. 75, but also representing the injustice and unequal operation of the principle under which their spirit licences are calculated, *according to the amount at which their premises are rated,* instead of according to the *extent of their consumption and sale of spirits,* and consequent profit.

Mr. Harrison's Statement. Spirit Retailers' Licences.

"That the latter is the just and equitable principle there cannot be a question, and an inspection of the petitions to Parliament above alluded to will show that it is the principle strongly advocated and urged in almost the whole of them.

"The former system, however, *viz.*, that of charging the licence according to the rate of rent, has been in operation ever since the year 1788, having been first enacted by the 27 Geo. 3, c. 30, by which the following rates were imposed, *viz.*:—

——	Under £15 per annum.	£15 and under £20 per annum.	£20 and under £25 per annum.	£25 and under £30 per annum.	£30 and under £40 per annum.	£40 and under £50 per annum.	£50 and upwards.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
These rates appear to have remained unaltered till the year 1815, when they were increased by the 55 Geo. 3, c. 30, as follows, *viz.*, to . . .	4 14 0	5 2 0	5 10 0	5 18 0	6 6 0	6 14 0	7 2 0
The two first rates having in the following year been again reduced by the 56 Geo. 3, c. 113, to . . .	7 1 0	7 13 0	8 5 0	8 17 0	9 9 0	10 1 0	10 13 0
At these rates they remained till 1825, when, by the 5 Geo. 4, c. 54, and the 6 Geo. 4, c. 81, they were again reduced as follows, *viz.*	5 5 0	6 6 0	. .	. .	. .	. .	. .
In the year 1834 an addition of 50 per cent. upon each of these rates was imposed by the 4 & 5 Will. 4, c. 75, by which they were fixed at the following amounts, *viz.*	(Under £10 per annum.) 2 2 0	(Under £20 per annum.) 4 4 0	6 6 0	7 7 0	8 8 0	9 9 0	10 10 0
	3 3 0	6 6 0	9 9 0	11 0 6	12 12 0	14 3 6	15 15 0

A deduction or abatement of this 50 per cent. additional has since been granted to all those retailers whose sales of spirits did not exceed 50 gallons in the year.

"It is absolutely necessary, with a view to forming any just conclusion or arriving at any correct judgment upon this important subject, to trace and investigate not only the practical operation of this scale of licence calculated according to rate of rent, but also what has been the practical relief which has resulted from the exemption from the 50 per cent.,—what have been the particular classes of licences to which that relief has principally applied,—and to what particular classes of licence the further relief would apply in the event of the exemption from the 50 per cent. being extended to retailers whose sales do not exceed 100 gallons in the year.

"In order to illustrate these several points, accurate and detailed returns have been obtained from the Board of Excise, from which the following results are obtained:—

"In the first place it appears that, out of a total number of 83,746 spirit-retailers in the United Kingdom in 1835, no less than 21,635 were included in the relief granted by the exemption from the 50 per cent. additional, the sacrifice of revenue caused by such exemption having amounted to 33,000*l.* out of a total of 521,520*l.*, which thereby became reduced to 488,520*l.*

"It is a curious fact, however, that, amongst these 21,635 retailers who were relieved, 122 only were of the highest class of licence, *viz.*, 15*l.* 15*s.*: 77 only of the next licence, *viz.*, 14*l.* 3*s.* 6*d.*; and only 216 of the next or 12*l.* 12*s.* licence; no less than 13,562 having been of the lowest rate of licence, *viz.*, 3*l.* 3*s.*, reduced by the exemption to 2*l.* 2*s.*; and 6,853 having been of the next class of licence, *viz.*, 6*l.* 6*s.*, reduced by the exemption to 4*l.* 4*s.*

"It appears, therefore, that but a small proportion of that class of retailers who pay the highest rates of licence, and who, in consequence of the limited extent of their consumption of spirits, are petitioning the Legislature to be relieved from the 50 per cent. additional, participated in the above exemption; and it further appears that if that exemption were extended to all retailers whose sales do not exceed 100 gallons, with a view of relieving the high-rated retailers with small sales of spirits above alluded to, such expectation would be found to be altogether fallacious, and founded upon a totally erroneous view of the real state of the case—inasmuch as, although 10,854 retailers would benefit by such exemption, it appears that 279 only of the petitioning retailers, paying the highest rate of licence of 15*l.* 15*s.*—155 of the class 14*l.* 3*s.* 6*d.*—354 of the next class 12*l.* 12*s.*—248 of the class 11*l.* 0*s.* 6*d.*, and 460 of the 9*l.* 9*s.* class, would be relieved, forming a total of 1,496 only out of the 10,854, whilst no less than 5,350 more retailers of the 3*l.* 3*s.* class would be reduced to 2*l.* 2*s.*, and 4,008 of the 6*l.* 6*s.* class would be reduced to 4*l.* 4*s.*; and a further sacrifice of revenue of 20,000*l.* per annum would be incurred without any efficient progress having been made towards relieving the high-rated retailers, with limited sales, who with so much apparent justice are claiming relief, the total number of retailers included in the five higher classes being nearly 16,000.

"The unjust and unequal operation of the present rates, calculated according to rate of rent, cannot be better illustrated than by the following facts deduced from detailed returns furnished by the Board of Excise, showing the rate of licence paid, and the lowest and highest number of gallons of spirits sold by any retailer under each such licence, in the following Excise districts, which have been selected as being well calculated to afford a fair average, and sufficient data whereon to form a tolerably correct calculation in reference to the whole kingdom:—

Mr. Harrison's Statement. Spirit Retailers' Licences.

DISTRICT.	Rate of Licence.	Lowest Number of Gallons sold by any Retailers.	Highest Number of Gallons sold by any Retailers.
	£. s. d.	Gallons.	Gallons.
Twenty-second London District, or Holborn	15 15 0	60	94,832
	14 3 6	72	5,008
	12 12 0	180	976
Thirty-sixth London District, Minories	15 15 0	56	37,239
	14 3 6	121	5,717
	12 12 0	20	1,546
Sixth, or Marsh-gate London District	15 15 0	275	19,827
	14 3 6	120	5,751
Eighteenth, or Tottenham-court-road London District	15 15 0	120	36,385
	14 3 6	95	4,621
Liverpool, Fourth District	15 15 0	211	2,588
	14 3 6	26	1,848
	12 12 0	36	2,476
	11 0 6	20	1,156
Birmingham, Third District	15 15 0	49	2,875
	12 12 0	56	6,896
Leeds, Second District	15 15 0	54	3,888
Exeter, First District	15 15 0	19	4,210
	12 12 0	19	10,350
	11 0 6	21	1,627
	9 9 0	23	2,153
	6 6 0	51	17,149
Edinburgh, First District	15 15 0	1,506	20,755
	12 12 0	191	8,554
	11 0 6	286	8,857
	9 9 0	496	14,056
	6 6 0	17	10,822
	3 3 0	8	2,310
Glasgow, Fourth District	15 15 0	40	108,813
	14 3 6	398	24,583
	12 12 0	109	46,416
	11 0 6	15	9,014
	9 9 0	41	29,805
	6 6 0	51	19,204
	3 3 0	51	874
Dublin	3 3 0	5	1,290
	6 6 0	15	1,171
	9 9 0	240	3,477
	11 0 6	171	2,999
	12 12 0	30	7,691
	15 15 0	5	10,551

"An inspection of the same returns will show how few of the retailers paying the highest rates with comparatively moderate sales of spirits would be relieved by the extension of the exemption from the 50 per cent. to all sales not exceeding 100 gallons, as will be seen from the following statement:—

Sixth London District, Marsh-gate. — Out of a total of *thirty-two* paying the £15. 15*s.* licence, of 16 paying the £14. 3*s.* 6*d.* licence, and of *six* paying the £12. 12*s.* licence, *not one in the whole district would be relieved.*

Eighteenth London District, Tottenham-court-road. — Out of a total of *eighty-one* paying the £15. 15*s.* licence, *not one* would be relieved; and of the remaining *nine* in the district, all paying the £14. 3*s.* 6*d.* licence, *one* only would be relieved.

Twenty-second London District, Holborn. — Out of a total of *sixty-six* paying the £15. 15*s.* licence, *five* only would be relieved by extending the exemption to 100 gallons; out of *twenty-one* paying the £14. 3*s.* 6*d.* licence, *four* only would be relieved; and out of *nine* paying the £12. 12*s.* licence, *not one* would be relieved.

Thirty-sixth London District, Minories. — Out of a total of *fifty-seven* paying the £15. 15*s.* licence, *two* only would be relieved; of *nineteen* paying the £14. 3*s.* 6*d.* licence, *not one* would be relieved; and of *thirteen* paying the £12. 12*s.* licence, *not one* would be relieved.

Thirty-ninth London district, Limehouse. — Out of a total of *twenty-eight* paying the £15. 15*s.* licence, *two only* would be relieved; of *forty-four* paying the £14. 3*s.* 6*d.* licence, *one* only would be relieved; of *one hundred* paying the £12. 12*s.* licence, *six* only would be relieved; and of the remaining *thirty-four* in the district paying respectively £11. 0*s.* 6*d.*, £9. 9*s.*, and £6. 6*s.*, *one* only would be relieved;—forming a total of *ten* who would be relieved out of *two hundred and six.*

Liverpool, Fourth District.	Out of a total of *seventy-nine* paying the several licences of £11. 0*s.* 6*d.*, £12. 12*s.*, £14. 3*s.* 6*d.*, and £15. 15*s.*, only *five* would be relieved; *not one* out of *sixteen* paying the highest licence would come within such relief, and but *one* out of *sixteen* paying the £14. 3*s.* 6*d.* licence.	*Mr. Harrison's Statement. Spirit Retailers' Licences.*
Birmingham, Third District.	Out of a total of *forty-eight* paying the highest licences down to the £9. 9*s.* licence, including, therefore, all those rated at from £20 to £25 a-year, *fifteen* would be relieved.	
Leeds, Second District.	Out of a total of *thirty-four* paying the five highest licences, *twelve* would be relieved.	
Stratford-on-Avon District.	Out of a total of *nineteen* paying the five highest licences, *four* only would be relieved.	
Edinburgh, First District.	Out of a total of *one hundred and fifty-five* retailers, paying from £6. 6*s.* to £15. 15*s.*, only *three* would be relieved.	
Glasgow, Fourth District.	25 retailers, paying the £15 15 0 licence, *three* would be relieved. 12 „ 14 3 6 „ *not one* would be relieved. 21 „ 12 12 0 „ *not one.* 22 „ 11 0 6 „ *three* would be relieved. 31 „ 9 9 0 „ *three* would be relieved. 111; consequently *nine* only would be relieved out of a total of *one hundred and eleven.*	
Dublin	Out of a total of *two hundred and eighty-three* retailers in the whole district, including even the lowest licence of £3. 3*s.*, *eighteen* only would be relieved if the exemption from the 50 per cent. were extended to all sales not exceeding 100 gallons.	

'It is clear, therefore, that the greater portion of those classes of retailers who are petitioning 'the Legislature for relief, would not be benefited by the exemption of all whose sales do not 'exceed 100 gallons from the additional 50 per cent. any more than they were by the grant 'of that exemption to all sales not exceeding 50 gallons.

'But a perusal of the petitions to Parliament will show that it is not merely an exemption from 'this additional tax which is prayed for, but that in almost all the petitions it is the *principle* 'upon which the licence is calculated, *viz.*, according to the amount at which the house is 'rated, which is objected to, as operating most unequally and unjustly upon the retailer; the 'petitioners urging almost universally that a scale of licence *calculated according to extent of 'sale*, is the only just and equitable principle upon which to fix their licences.

'The following extracts from a few of the petitions to Parliament are inserted as strongly 'illustrative of these points:—

Extracts from Petitions presented to Parliament upon the subject of the Spirit Duties.

Licensed Victuallers and Innkeepers of Leeds.

That your petitioners submit to your Honourable House, that there is a manifest and palpable injustice in taxing them for licences to retail spirits according to the scale or rental of their houses and premises, because it is notorious that the size and rental of the respective premises occupied by your petitioners can in no respect be fair criteria or means by which to measure the quantum of spirits sold or consumed therein, many of your petitioners occupying premises of a greater rental than others, and yet retailing a less quantity of spirits, whilst others of your petitioners, occupying premises of about the same scale or rental, differ from each other in a considerable degree in the amount of spirits sold and consumed in their respective premises from various causes, but chiefly those of a local nature.

Licensed Victuallers and Innkeepers of York.

That your petitioners consider the present mode of assessing the duty upon retail spirit licences as most unequal and unjust; as many of your petitioners who pay 15*l.* 15*s.*, being the highest rate of licence duty, do not consume one-fourth the quantity of spirits that many do who only pay 8*l.* 8*s.* for their spirit licences.

Licensed Victuallers and Innkeepers of Sheffield.

That your petitioners consider that the principle on which the additional tax is levied, *viz.*, according to the rate of the house, instead of the *quantity of spirits sold*, is inequitable and unjust, supposing the tax to have been at all politic or called for; inasmuch as in a great proportion of the licensed victuallers' houses, however large, and more especially in the country and provincial towns, the article of spirits forms a small portion of the business.

Licensed Victuallers and Innkeepers of Knaresborough.

That the additional duty on licences for retailing spirits falls upon your petitioners with unjust and oppressive weight from the great and glaring inequality of its operation, the amount of the licence bearing no practical reference to the quantity of spirits sold by your respective petitioners, many of them not disposing of more than one-tenth of the amount sold by others of your petitioners who pay no more for their licence.

Licensed Victuallers and Innkeepers of Wakefield.

That the innkeepers and victuallers of this kingdom are generally rented considerably higher for their premises than such premises would produce for any other business, and which renders them liable to higher parochial and other rates and taxes.

That your petitioners humbly submit to your Honourable House the manifest injustice of taxing taverns for the retailing of spirits in proportion to the size or rental of the house, as it is so obvious that the premises cannot afford a just or equitable criterion of the quantum of business done, or consumption of spirits therein; and your petitioners humbly submit that a more equitable and just gradation of duties would arise from the *amount of consumption*, and not as by the present law from rental of premises.

'The justice and equity of the principle urged in these petitions, of calculating the licence

Mr. Harrison's Statement. Spirit Retailers' Licences.

'according to extent of sale, are so evident, as well as the unequal and unjust operation of the 'present system, that it is superfluous to add more in proof of these points, which may in 'truth be considered incontrovertible. The very fact, however, of so many of the spirit retailers 'over the whole kingdom being at present subject to the higher rates of licence in consequence 'of the high rates of their houses, notwithstanding the smallness of their sale of spirits, has 'rendered it most difficult to form any scale, calculated according to sale, which should not 'be productive of a very heavy loss of revenue.

'The Board of Excise, in a memorandum submitted to the Chancellor of the Exchequer, 'appear to have considered this difficulty insurmountable, having, in an endeavour to work 'out the principle, submitted the following scale: *viz.*—

	£.	*s.*	*d.*
When the sale should not exceed 10 gallons	2	2	0
,, 25 ,, ...	3	3	0
,, 50 ,, ...	4	4	0
,, 75 ,, ...	5	5	0
,, 100 ,, ...	6	6	0

'And so in proportion, increasing at the rate of £1. 1*s.* for every additional 100 gallons.

'The effect of this scale upon a few particular districts was calculated, and a heavy loss was 'the result, and the attempt was abandoned.

'The accomplishment, however, of such a scale, if possible, is much too important in every 'point of view to be given up upon any such limited experiment, or until after the most 'minute and laborious investigation and research. Such investigation has been bestowed. 'Several scales have been accurately tried, and their operation compared with the rates of 'licence at present paid by the retailers in several districts of the kingdom, with the aid of 'practical officers of the Excise of acknowledged judgment and experience, and the result 'has been most satisfactory.

'A scale has been at length prepared, which, it will be observed, is infinitely less burthen- 'some upon the retailer than that proposed and abandoned by the Excise; at the same time 'that, in its practical effect, it will relieve the *whole* of those retailers throughout the kingdom 'who are so justly seeking relief, whilst, by the addition of a small increase in just proportions 'upon those whose sale of spirits and consequent profits are extensive, but whose present 'licences are disproportionately low, the revenue will be saved from loss; and if the effect of it 'as regards the rate per gallon be considered, which it will be seen varies from 1*s.* 1½*d.* the 'gallon the highest, to one farthing the gallon the lowest, it is not too much to hope that 'when such important results are accomplished by it, and the just claims of so numerous and 'respectable a class of persons, amounting to many thousands throughout the kingdom, are 'thereby attended to, it will meet with general approbation and support.

'Proposed Scale of Licences for Spirit Retailers, calculated according to the Number of Gallons sold by each.

Number of Licences.	Scale of Number of Gallons Sale.	Rate: Of Licence.	Rate: Per Gallon.	Estimated Amount of Licence Duty under each Rate.
		£. *s.* *d.*	*s.* *d.*	£. *s.* *d.*
	— under 50	2 2 0	0 10	37,170 0 0
17,700	50 ,, 75	4 4 0	1 1¼	46,200 0 0
11,000	75 ,, 100	5 5 0	1 0½	42,420 0 0
8,080	100 ,, 200	6 6 0	0 7½	85,680 0 0
13,600	200 ,, 300	7 7 0	0 5¾	58,653 0 0
7,980	300 ,, 500	8 8 0	0 4	78,792 0 0
9,380	500 ,, 750	9 9 0	0 3	45,360 0 0
4,800	750 ,, 1,000	10 10 0	0 2½	50,400 0 0
4,800	1,000 ,, 2,000	12 12 0	0 1½	56,700 0 0
4,500	2,000 ,, 3,000	15 15 0	0 1¼	20,868 15 0
1,325	3,000 ,, 4,000	18 18 0	0 1¼	5,807 15 0
615	4,000 ,, 5,000	21 0 0	0 1	4,305 0 0
205	5,000 ,, 6,000	26 5 0	0 1	2,677 0 0
102	6,000 ,, 7,000	31 10 0	0 1	3,150 0 0
100	7,000 ,, 8,000	36 15 0	0 1	3,491 5 0
95	8,000 ,, 10,000	42 0 0	0 1	3,654 0 0
87	10,000 ,, 50,000	52 10 0	0 0¼	2,992 10 0
57	50,000 and upwards.	65 0 0	0 0¼	3,575 0 0
55				
				551,896 5 0

'T. CHARLES HARRISON.'

Page 43.

The facts described and the suggestions offered in the preceding paper the Commissioners of Inquiry consider to be deserving of the most serious consideration, as strongly illustrating the unjust and unequal operation of the principle upon which the spirit-retailers' licences are at present calculated, and at the same time fully confirmatory of the views they have expressed in favour of making the spirit licences *rateable according to the quantities sold.*

Spirit-Grocers in Ireland.—The rates on this distinct head of rateable spirit licences are made to depend, as in the other class of spirit-retailers, on the value of the premises, estimated or rented, in which the business is carried on. The number of licences issued under this head for the last year was 204, and the total amount of revenue received £2,143. 1*s*. This species of licence was first introduced by the Irish Parliament in 1791, the reason for its introduction having been to enable persons to purchase spirits in small quantities, without having resort to a public-house. The Commissioners consider it probable that, at the time this provision was made, there were circumstances connected with the state of Ireland which rendered such an enactment expedient, which do not at present exist, or at least not in the same degree of force; on general grounds, however, they are not aware of any sufficient reasons why the trade in spirits should not be conducted in Ireland on the same footing as it is in Great Britain, and more especially as it is in Scotland, in which part of the kingdom the circumstances relating to that trade are, in most respects, similar to those in Ireland. The Commissioners quote the first Report of the Commission appointed to inquire into the policy of establishing a system of Poor Laws in Ireland, in which are the following paragraphs:— *Spirit Grocers, Ireland.*

Among the many causes of Irish misery which have been brought under our notice, one of the most prolific, assuredly the most pernicious, and, we fear, the most difficult to be reached by any direct legislation, is *the inordinate use of ardent spirits*—its baneful effects are felt by every class. So far back as the year 1760, petitions were presented to the Irish House of Commons from the manufacturers of the liberties in the city of Dublin, sheermen and dyers, workers in silk, in linen, woollen, &c., complaining of cheap spirits, and of the increased number of dram-shops, and attributing the decay of trade to the then greatly increased use of them. 'Making artisans idle and dissolute;' 'inducing men not to work half their time;' to enter into combinations to enhance the price of labour, 'which prevents petitioners bringing goods to market on proper terms.' *Report of Commissioners of Inquiry into the State of the Poor in Ireland.* Page 44.

Although, however, we refrain from calling for the introduction of any increased taxation, we feel it our duty earnestly to press the necessity of enforcing, and, if necessary, *amending, the law already in existence for preventing grocers from selling spirits to be consumed on the premises, and restricting the sale of drams to the houses expressly licensed for that purpose.*

Mr. Pape, an officer of Excise in the Dublin Office, states that 'numbers of persons who had been refused licences for public-houses by the magistrates, have obtained grocers' licences from the Excise, and under that cover have carried on a system of dram-selling, and often of *the most mischievous character.*' And, in a letter from the head police, 17th June, 1834, it is stated, that 'the number of grocers licensed in Dublin to sell spirits for consumption elsewhere than on the premises is only 81, whilst that of publicans' licences for selling for consumption on the premises is 1,082, *of whom about one-half are also grocers,* and in no substantial respect come within the description of *victuallers.*' The letter goes on to say, '*Of the mischief of combining the two licences of publican and grocer, as holding out at once a temptation and an excuse for frequenting dram-shops under the pretext of purchasing groceries, the magistrates have long entertained a deep impression, which every increase of experience has only served to confirm, but, as the law now stands, the renewal of both such licences, when once obtained, cannot be prevented.*'

We trust we have said enough to justify our recommendation that the subject may be fully inquired into by competent legal authority, as well as the expression of our earnest hope that, whatever decision may be come to as to the best mode of remedying the evils incident to the present system, no question of merely fiscal policy will be suffered to interfere with the great and paramount object of reforming the moral habits of the country, and thus affording the best guarantee for its future prosperity.

The Commissioners state that their inquiries, when in Ireland, not having been particularly directed to this head of licence duty, they are not prepared to express a decided concurrence in the recommendation contained in the above extract; but that, so far as their observation and inquiries as to the effects of this regulation have extended, they feel great doubts as to the existence of any grounds of necessity, or even of expediency, for this departure in the case of Ireland from the rules of law under which the spirit trade is carried on in the other parts of the United Kingdom; and that, independently of the reasons adduced by the Commissioners of Education, there can be no doubt that this want of uniformity in the law forms of itself a strong objection to the continuance of the regulation in question. 19th Report. Page 45.

Spirit Licences, Scotland.—The Commissioners of Inquiry observe that the

Spirit Licences. Scotland.

questions on the subject of spirit licences in Scotland receive a peculiar character, from the circumstances under which the several branches of the spirit trade are there carried on, in reference to the trade of the manufacturers of spirits or distillers; one of the principal questions arising on this part of the subject consisting in the claim of the dealer to be protected by law against the competition of the distiller, upon the ground that the trades of the distiller and the dealer being in the eye of the law distinct, and being carried on under distinct licences, the former should be prevented by law from interfering with the province of the latter, unless a dealer's licence should be taken out in addition to that of the distiller. The Commissioners express their opinion against the principle of any such restriction, although they consider the point to be one of those which must be taken into consideration whenever the general subject of Excise licences shall undergo a revision.

Page 46.

Another point of peculiarity with respect to the spirit dealers in Scotland is, that the different branches of the trade, namely, the wholesale and retail, and also the wine and spirit trades, are more generally carried on by the same person, or by the same firm, than is the case in England; in consequence of which union of trades some of the regulations respecting licences, which were intended to meet partial objects, become generally applicable to the trade, and have given occasion to numerous and urgent representations from the dealers in Scotland; the substance of which is as follows: 1st. That part of the present licensing system which imposes the necessity upon persons intending to sell ale, beer, and other exciseable liquors, to obtain a certificate of character for that purpose, which certificate is required to be annually renewed. This regulation is imposed by the sections 13 and 14 of the Act of 6 Geo. 4, c. 81, and is further enforced by the Act of the 9th Geo. 4, c. 58 (commonly called Home Drummond's Act). From the usual course of the trade in Scotland this regulation becomes applicable to the largest proportion of that class of traders, and is felt by them (and the Commissioners think with justice) as a great and unnecessary hardship; and the Commissioners state that they are disposed to concur in the view taken in the memorial of Mr. Stewart, as far as Scotland is concerned, namely, that the production of the existing licence should be a sufficient claim for its renewal, unless on special grounds brought forward in opposition to it, and also that, as there proposed, the annual amount of the licence should be paid in advance, and that an additional sum, either as actual payment, or by way of caution-money, should be taken on the first application for such licence. Mr. Hetherington concurs in opinion that such a change might safely be conceded. The Commissioners also call particular attention to a letter from Mr. Gillon, M.P., upon the same subject, which is annexed in the Appendix.

Annual Renewal of Certificates of Character.

Page 47.

Period of the Year for the renewal of Licences.

2dly. Another well-grounded subject of complaint amongst the same class of traders appears to be the periods of the year fixed for the renewal of licences. Mr. Lang states, on the part of the deputation of wine and spirit dealers at Glasgow,—

Page 47.

'We have come to the resolution to petition Parliament for a change of the time at which 'our licences are granted. By the laws of Scotland houses and lands are entered into at the 'terms of Whitsuntide and Martinmas, and no other terms; the Excise laws make the month 'of October the time at which licences are granted. By an Act of Parliament the magistrates 'of the county and city are allowed to hold two meetings to license, but they are held at a 'very inconvenient time—the last Tuesday in April in every year. Notices have to be given 'in a fortnight previous; in consequence every spirit dealer who wishes to take a house is 'obliged to settle with his landlord for that house six weeks previous to the day of entry. 'There are many inconveniences arising from the anomaly. Suppose a person comes into a 'house which has never been licensed, and continues only one year in the trade, he loses six 'weeks' licence duty prior to his entry. Suppose he wishes to leave the trade, and the 'person coming into the house does not wish to try that trade, the retailer again loses another 'six weeks' duty. Suppose his landlord wishes to keep up or raise the rent of a licensed house, 'all he has to do is to run the poor dealer up to the last moment of applying for licence, and 'he is obliged to come to his terms or lose it altogether. These are hardships which happen 'continually.'

As a remedy for the inconvenience complained of by the deputation, it is proposed,

'That the Excise term of licensing, and the Scotch term of entry to houses, should be the 'same; that we should pay the licences the day we enter possession of our premises, or the 'day afterwards. We propose we should pay our licences on the 1st day of June, and, in 'that way entering on the 28th of May, we should pay for the year we actually possess our 'premises.' The further proposition is, 'that the licences once granted shall remain in force so 'long as the tenant continues in possession of his premises, and conforms to the Excise laws.'

The Commissioners of Inquiry recommend that steps should be taken for making new arrangements, in both these respects, on consultation with persons conversant with the practice of the trade, as well as of the law, in Scotland. Page 48.

The traders in Scotland further complain,

'1st. Of the distinction between dealers' and retailers' spirit licences as unjust in principle; 'no such distinction obtains in other trades, and they conceive a merchant should be allowed 'to sell his goods to any purchaser. It is an oppressive tax on the dealer, who has generally 'to take also a retail licence, from the difficulty, or rather the impossibility, of keeping his 'stock as the law requires; and it exposes the retailers to informers, who may purchase for 'cash a gallon or two of spirits, without the seller being aware that the purchaser is a retailer, 'and thus have to defend himself in a revenue court, while he had no intention of breaking 'the law.

'2ndly. Of being classed with publicans, while they do not at all carry on that trade, but 'sell exciseable liquors to their customers for use in their own houses, as they do the other 'articles they deal in.'

Both of these representations the Commissioners recommend for attention when the revision of the rates of licence shall take place.

Sweets.—Retailers of Sweets or made Wines, Mead, Metheglin.—On the repeal of the Excise duty on sweets or made wines, the licence duty paid by the manufacturer of those liquors was also made to cease, but the licence was still required to be taken out by the retailers of them. The Commissioners of Inquiry observe that, upon the same grounds upon which it has been deemed expedient to preserve the licence duty and the power of survey over the retailers of sweets, the licence duty upon the makers of sweets should also have been kept up, and they accordingly recommend that it should be revived, and that instead of two guineas, as formerly, it should be fixed at five guineas per annum. *Sweets.* Page 49.

The Commissioners further express their opinion that the licence for retailers of sweets should be fixed at two guineas per annum, instead of one guinea. The number of retailers in the United Kingdom who paid the one-guinea licence in the last year appears to have been 1,107.

Tobacco and Snuff.—This is the third and last of the heads of licence duty, in which the sum to be paid is rated according to the quantity of the commodity manufactured in the year preceding the taking out of the licence. The duty is charged at six rateable amounts, commencing with £5, when the quantity manufactured does not exceed 20,000 lbs. weight, and ending with £30, when such quantity exceeds 100,000 lbs. weight: a separate and invariable licence, charged at 5*s.* per annum, is also required to be taken out by every dealer in, or seller of, tobacco and snuff. *Tobacco and Snuff.* Page 49.

The Commissioners of Inquiry state that when they take into consideration the nature of the article, and when they look at the scale which has been in existence with regard to the brewers, which proceeds as high as £75, they cannot but think that the existing rates for the tobacco manufacturers are susceptible of increase, and that the highest licence, *viz.*, on the manufacturer of 100,000 lbs. weight in the year, should be £50 instead of £30. They further think that the present lowest rate of licence, *viz.*, £5, should be limited to the manufacturers of quantities not exceeding 5,000 lbs. weight in the year, instead of 20,000 lbs. In accordance Page 50.

with these views, they submit the following new scale of licences for the tobacco manufacturers.

PROPOSED SCALE of LICENCES for MANUFACTURERS of TOBACCO.

	lbs.		lbs.	Present Rate. £.	*s.*	*d.*	Proposed Rate. £.	*s.*	*d.*
		Not exceeding	5,000	. .			5	0	0
Exceeding	5,000	,,	20,000	5	0	0	10	0	0
,,	20,000	,,	40,000	10	0	0	15	0	0
,,	40,000	,,	60,000	15	0	0	20	0	0
,,	60,000	,,	80,000	20	0	0	30	0	0
,,	80,000	,,	100,000	25	0	0	40	0	0
		Exceeding	100,000	30	0	0	50	0	0

Page 50. *Tobacco-dealers.*—The annual licence duty charged on dealers in or sellers of tobacco and snuff, as distinguished from manufacturers, is a fixed rate of 5*s.*, and this is by far the most numerous of all the classes of trades under Excise licences, the number of such licences granted in the last year in the United Kingdom having been 176,370. The Commissioners repeat the observation which they have offered on the rate of licences for the sale of tea, &c., that such invariable rate is a departure from the principle on which the licence duties are understood to have been originally proposed, namely, that they *should attach upon traders in proportion to the extent of their trade ;* and considering Tobacco one of that class of luxuries which are among the fittest objects to be made sources of public revenue, with a view to reduce as far as possible the taxes on the more useful arts and manufactures, they propose the following scale of licences to be hereafter paid by all dealers in tobacco in the United Kingdom, from which, in consequence of the immense number of dealers who will have to pay it, a revenue amounting to £189,855 will be obtained, whilst the tobacco licences will be placed upon a footing consistent with that general principle which is already acknowledged and in practice in reference to some of the heads of licences, and to which the Commissioners have endeavoured in this Report to adapt the whole of the Excise licences.

PROPOSED SCALE of LICENCES for TOBACCO-DEALERS.

Dealers.			lbs.	£.	*s.*	*d.*
69,069	Sales not exceeding		25	0	5	0
50,000	exceeding 25 lbs. and not exceeding		100	1	1	0
30,000	,, 100	,,	200	2	2	0
15,000	,, 200	,,	300	3	3	0
10,000	,, 300	,,	500	4	4	0
		Exceeding	500	5	5	0

Page 51. *Vinegar, Makers of, for Sale.*—The Commissioners of Inquiry express their opinion, that the licence duty should still be kept up, even if the duty on vinegar should be discontinued, as recommended in their Ninth Report.

Ibid. *Wine.*—The trade in foreign wine is, for the purposes of the licence duty, divided into three distinct classes; *viz.*—1. Dealers who shall not have an Excise licence for retailing spirits and a licence for retailing beer. 2. Retailers who shall have taken out a licence for retailing beer to be drunk or consumed on his, her, or their premises, but shall not have taken out an Excise licence for retailing spirits to be so drunk or consumed. 3. Retailers who shall have taken out Excise licences for retailing beer and spirits, respectively, to be so drunk or consumed. These three classes are charged with annual licences at various amounts, the first being at £10, the second at £4. 4*s.*, and the third at £2. 2*s.*

Page 52. The Commissioners are disposed to think that the two last of these classes might be consolidated, the third class of wine licences being those which are granted for the sale of wine in conjunction with beer and spirits, and which include

nearly the whole body of publicans and innkeepers, the number of whom in the last year was 24,170; and they refer to the observations which they have already submitted under the preceding head of spirit licences as, in a great measure, applying to these classes of wine licences.

Brickmakers.—The Commissioners mention it as worthy of remark that there is one class of manufacturers under the Excise laws who appear to be exempt from taking out any Excise licence whatever, *viz.*, the brickmakers; with regard to whom they state that they are not aware of the grounds of such exemption, nor why the principle of a graduated scale of licences should not be applied to them as well as to the other Excise manufacturers. *Brickmakers.* Page 52.

CONCLUSION.

On a general review of the subject, the Commissioners state that they can have no hesitation in recommending the enactment of a new comprehensive statute on the subject of Excise licences at the earliest convenient period, amongst the leading objects for consideration on which occasion they apprehend will be,— *Recapitulation.* Page 53.

1st. The possibility of assimilating in all respects the law for Ireland with that for Great Britain.

2dly. A re-examination, with a view to their diminution, of the existing distinctions of traders into wholesale and retail dealers, especially with reference to the alteration made in regard to those distinctions by the recent abolition of the system of survey and permit as applied to a large proportion of them.

3dly. The expediency of extending as much as possible the rateable principle in fixing the amount of licences for other trades besides those in which it at present prevails.

4thly. The revision of the law relating to the spirit trade, with a view to the discontinuance of the yearly requisition of certificates of character, and to the separation of regulations relating to police from those relating to Revenue.

5thly. The fixing the period for the commencement and expiration of licences with due regard to the customs of tenure in Scotland.

In conclusion, the Commissioners of Inquiry state, that when in this Report they have called attention to the expediency, and at the same time have pointed out the means, of extending the principle of a rateable charge for Excise licences to cases of trade or manufacture in which it does not at present exist, their object has been, in the first place, by the establishment of one uniform principle, to get rid of those anomalies and inconsistencies which are now so evident on even a brief inspection of the existing table of Excise licences; and, in the second place, by the creation of a new and increased revenue arising from licences, founded upon just and equitable principles, to obtain for the Government, to a certain extent, the means of materially reducing, and in some cases perhaps of altogether abolishing, some of those high duties, which, combined with the oppressive regulations of the Excise under which they are collected, now press with such injurious consequences upon some of our most important branches of domestic manufactures. Page 54.

The Commissioners allude especially to the articles glass, soap, malt, paper, &c., in reference to which it is superfluous to point out the benefits which would be likely to result in a national point of view, as well to the manufacturer as to the public, if relief in some cases from duty, and in others from vexatious regulations, were afforded.

The Commissioners finally annex a schedule of the present and proposed scales of licences, under the latter of which a considerable increase of revenue would be obtained, to be applied to the above important objects.

Schedule of proposed Scale of Excise Licences.

SCHEDULE.

EXCISE LICENCES—UNITED KINGDOM.

	Number of Licences granted to 5th Jan. 1836.	Present Scale. Description of Licence.	Present Scale. Rate of Licence.	Proposed Scale. Description of Licence.	Proposed Scale. Rate of Licence.
			£. s. d.		£. s. d.
Auctioneers	3,578	. . . .	5 0 0	. . . .	10 0 0
		Barrels.		Barrels.	
Brewers of Strong Beer.	8,745	not exceeding 20	0 10 0	not exceeding 50	1 0 0
	7,458	20 — 50	1 0 0	50 — 100	2 0 0
	10,066	50 — 100	1 10 0	100 — 1,000	3 0 0
	19,157	100 — 1,000	2 0 0	1,000 — 2,000	5 0 0
	785	1,000 — 2,000	3 0 0	2,000 — 5,000	10 0 0
	671	2,000 — 5,000	7 10 0	5,000 — 10,000	15 0 0
	160	5,000 — 7,500	11 5 0	10,000 — 20,000	30 0 0
	104	7,500 — 10,000	15 0 0	20,000 — 30,000	45 0 0
	96	10,000 — 20,000	30 0 0	30,000 — 40,000	60 0 0
	23	20,000 — 30,000	45 0 0	exceeding 40,000	75 0 0
	10	30,000 — 40,000	60 0 0		
	18	exceeding 40,000	75 0 0		
				lbs.	
Tea Dealers	106,069	. . . .	0 11 0	Sales not exceeding 200	1 1 0
				200 — 400	2 2 0
				exceeding 400	3 3 0
				Per Ann.	
Glass Manufacturers	128	. . . .	20 0 0	paying duty not exceeding £2,000	20 0 0
				2,000 — 3,000	30 0 0
				3,000 — 4,000	40 0 0
				4,000 — 5,000	50 0 0
				exceeding 5,000	60 0 0
		Quarters.			
Maltsters	2,463	not exceeding 50	0 7 6	. . . .	0 10 0
	1,130	50 — 100	0 15 0	. . . .	1 0 0
	1,097	100 — 150	1 2 6	. . . .	1 10 0
	933	150 — 200	1 10 0	. . . .	2 0 0
	808	200 — 250	1 17 6	. . . .	2 10 0
	695	250 — 300	2 5 0	. . . .	3 0 0
	634	300 — 350	2 12 6	. . . .	3 10 0
	456	350 — 400	3 0 0	. . . .	4 0 0
	402	400 — 450	3 7 6	. . . .	4 10 0
	307	450 — 500	3 15 0	. . . .	5 0 0
	275	500 — 550	4 2 6	. . . .	7 10 0
	2,116	exceeding 550	4 10 0	. . . .	10 0 0
				Per Ann.	
Paper Makers	516	. . . .	4 0 0	paying duty not exceeding £500	4 0 0
				500 — 1,000	6 0 0
				1,000 — 2,000	8 0 0
				2,000 — 3,000	10 0 0
				3,000 — 5,000	15 0 0
				5,000 — 10,000	20 0 0
				exceeding 10,000	25 0 0
Soap Makers	295	. . . .	4 0 0	paying duty not exceeding £500	4 0 0
				500 — 1,000	6 0 0
				1,000 — 2,000	8 0 0
				2,000 — 3,000	10 0 0
				3,000 — 5,000	15 0 0
				5,000 — 10,000	20 0 0
				10,000 — 20,000	25 0 0
				exceeding 20,000	30 0 0
Distillers	348	. . . .	10 0 0	paying duty not exceeding £500	10 0 0
				500 — 1,000	15 0 0
				1,000 — 2,000	20 0 0
				2,000 — 5,000	30 0 0
				5,000 — 10,000	45 0 0
				10,000 — 20,000	60 0 0
				exceeding 20,000	75 0 0
		lbs.		lbs.	
Tobacco Manufacturers	414	not exceeding 20,000	5 0 0	not exceeding 5,000	5 0 0
	114	20,000 — 40,000	10 0 0	5,000 — 20,000	10 0 0
	51	40,000 — 60,000	15 0 0	20,000 — 40,000	15 0 0
	32	60,000 — 80,000	20 0 0	40,000 — 60,000	20 0 0
	10	80,000 — 100,000	25 0 0	60,000 — 80,000	30 0 0
	54	exceeding 100,000	30 0 0	80,000 — 100,000	40 0 0
				exceeding 100,000	50 0 0
				lbs.	
Tobacco Dealers	176,370	. . . .	0 5 0	Sales not exceeding 25	0 5 0
				25 — 100	1 1 0
				100 — 200	2 2 0
				200 — 300	3 3 0
				300 — 500	4 4 0
				exceeding 500	5 5 0
Sweets, Dealers in	1,107	. . . .	1 1 0	. . . .	2 2 0

SCHEDULE—(*continued.*)

EXCISE LICENCES—UNITED KINGDOM.

	Number of Licences granted to 5th Jan. 1836.	Present Scale. Description of Licence.	Rate of Licence. £. s. d.	Proposed Scale. Description of Licence.	Rate of Licence. £. s. d.
		Per Ann.		Sales under Galls. 50	2 2 0
Spirit Retailers	. .	Under £10	2 2 0	50 — 75	4 4 0
	. .	20	4 4 0	75 — 100	5 5 0
	. .	20 and under £25	6 6 0	100 — 200	6 6 0
	. .	25 — 30	7 7 0	200 — 300	7 7 0
	. .	30 — 40	8 8 0	300 — 500	8 8 0
	. .	40 — 50	9 9 0	500 — 750	9 9 0
	. .	50 and upwards	10 10 0	750 — 1,000	10 10 0
				1,000 — 2.000	12 12 0
				2,000 — 3,000	15 15 0
				3,000 — 4,000	18 18 0
				4,000 — 5,000	21 0 0
				5,000 — 6,000	26 5 0
				6,000 — 7,000	31 10 0
				7,000 — 8,000	36 15 0
				8,000 — 10,000	42 0 0
				10,000 — 50,000	52 10 0
				50,000 and upwards . . .	65 0 0

THE EXCISE ESTABLISHMENT.

20th *REPORT.*

The Twentieth Report of the Commissioners of Inquiry contains the result of their inquiries into the general Establishment of the department of Excise throughout the United Kingdom.

The following is an account for England of the gross receipt of the Excise Revenue, of the drawbacks and repayments made out of it, of the payments into the Exchequer, and of the rate per cent. at which this revenue was collected for each year, from the year 1796 to the year 1836.

Gross Receipt, Drawbacks and Repayments, Charges of Collection, &c., from 1796 to 1836.

Years.	Gross Receipt. £. s. d.	Drawbacks and Repayments. £. s. d.	Charges of Collection. £. s. d.	Payments into the Exchequer. £. s. d.	Rate per Cent. on the Collection of the Gross Revenue. £. s. d.
1797	11,069,668 15 7	1,164,034 3 6	411,696 18 9	9,452,887 16 8	3 14 4½
1798	11,536,463 15 5	1,202,201 4 6	409,357 0 4	9,872,025 16 5	3 10 11½
1799	13,366,240 5 5	1,443,539 13 2	425,174 11 2	11,429,523 13 6	3 3 7¼
1800	11,994,199 6 0	1,291,246 11 3	432,329 13 1	10,198,749 0 0	3 12 1
1801	12,507,857 14 5	1,352,914 6 10	557,766 10 5	10,529,110 0 0	4 9 2
1802	15,517,290 16 8	1,143,287 19 5	520,022 13 8	13,774,158 8 10	3 7 0¼
1803	18,193,954 3 11	726,654 2 3	525,583 4 0	16,889,373 19 11	2 17 9¼
1804	20,985,644 2 9	899,909 13 8	557,470 12 3	19,448,143 3 3	2 13 1½
1805	22,582,892 1 11	940,413 18 5	564,594 2 9	21,015,539 3 11	2 10 0
1806	23,414,796 6 7	1,019,656 4 10	579,940 4 9	21,739,067 12 10	2 9 6¼
1807	23,804,083 18 5	1,013,107 14 9	648,756 11 3	22,087,226 0 0	2 14 6
1808	24.614,787 7 4	917,472 6 11	694,883 6 11	22,933,712 5 0	2 16 5½
1809	23,352,582 3 7	1,338,029 13 3	701,990 4 1	21,273,197 0 0	3 0 1¼
1810	25,414,824 3 8	1,259,327 8 0	737,043 19 4	23.382,772 10 0	2 18 0
1811	25,077,486 15 0	850,029 5 3	802,261 4 11	23,384,554 10 0	3 3 11¾
1812	22,768,716 2 2	956.786 17 2	826,493 13 11	20,961,813 7 0	3 12 7
1813	25,171,274 0 11	1,428,882 2 11	830,621 11 4	22,877,737 8 11	3 5 11¾
1814	26,897,375 8 1	2,314,761 12 10	860,787 13 3	23,649,676 0 0	3 4 0
1815	27,348,097 1 9	1,649,998 8 4	885,169 5 0	24,796,633 0 0	3 4 8¾
1816	25,381.617 10 10	2,775,528 19 3	928,659 3 8	21.553,638 11 3	3 13 2
1817	20.707,899 17 9	1,405,632 6 5	992,744 8 0	18,396,400 14 7	4 15 10½
1818	23,963,279 6 6	1,623.100 17 6	953,869 12 11	21,330,746 0 0	3 19 7¼
1819	23,821.841 6 3	1,356,634 4 5	951,431 3 0	21,492,839 16 10	3 19 10½
1820	27,116,914 6 0	1,412,917 7 6	958,124 3 0	24,742,242 0 0	3 10 7¾
1821	27,399,902 18 0	1,619,485 12 8	964,515 19 4	24,781,957 9 2	3 10 4¾
1822	26,932,231 5 1	1,908,056 8 9	950,644 7 1	24,022,441 0 0	3 10 7
1823	25,306,018 2 5	1,966,159 2 3	933,815 11 11	22,375,780 8 5	3 13 9¼
1824	26,372,141 11 0	1,883,128 17 5¾	923,864 17 0	23.498,903 4 2	3 10 0¾
1825	21,791,263 19 10	3,109,120 14 0	889,994 14 2	18,055,446 15 9	4 1 8
1826	18,465,911 3 9	1,407,826 7 1¾	857,310 6 9	16,158,649 14 11	4 12 10
1827	18,109,795 4 4	1,746,798 12 6¼	846,591 9 0	15.446,801 14 10	4 13 5¾
1828	19,542,492 3 2	1,918,077 9 2¾	829,162 17 4	16,718,861 11 1	4 4 10¼
1829	18,243,929 5 1	1,779,054 13 10½	822,070 7 3	15,761,547 15 10	4 10 1¼
1830	17,420,714 13 7	1,964,001 18 0¼	840,101 2 3	14,747,976 8 3	4 16 5¼
1831	14,323.298 10 11	1,230,175 4 8¾	797,298 10 1	12,411,676 0 10	5 11 3¾
1832	14,370,008 5 2	609,522 12 8½	762,863 17 0	12,909,188 12 11	5 6 2
1833	14,287,488 1 7	668,059 0 3¼	750,982 16 0	12,846,800 12 10	5 5 1¼
1834	12,303,650 1 11	538,068 12 7	748,724 9 5	11,061,893 17 11	6 1 8
1835	10,861,182 3 2	605,695 15 6¼	738,812 15 2	9,518,688 0 0	6 16 0

The following is an account of the gross and net receipt, the charges of

management, and the rate per cent. for which the gross revenues of Excise in England, Scotland, and Ireland, respectively, were collected for the year 1835:—

Gross and Net Receipts, Charges of Management, and Rate per Cent. of Collection, in 1835.

	Gross Receipt.			Net receipt.			Charges of Management.			Rate per Cent. for which the Revenue was collected.		
	£.	*s.*	*d.*	£.	*s.*	*d.*	£.	*s.*	*d.*	£.	*s.*	*d.*
England . .	10,861,182	3	2	10,255,486	7	8	738,812	15	2	6	16	0
Scotland . .	2,456,705	4	2	2,232,961	9	9	150,530	14	11	6	2	6
Ireland . . .	1,911,464	8	3	1,906,150	19	9	183,049	0	8	9	11	6

Page 4.

The Commissioners direct especial attention to the above accounts, as containing a compendious statement of the most material facts relating to the Revenue of Excise; and as giving rise to the following points specially deserving of notice, *viz.*—1st, the number of persons employed, and the expense incurred for salaries, in the year 1797, and at the present time;—2dly, the great advance in the rate per cent. for which the Excise revenue is now collected;—and, 3dly, the comparatively small reduction which has been made in the establishment since the transfer of many duties to the Customs department, and the repeal of several others.

Page 5.

1. In making comparative statements, the Commissioners of Inquiry have omitted Scotland and Ireland, because the Excise revenues of these parts of the United Kingdom were under distinct boards until the year 1823.

They have also selected the year 1797 as a fit year with which to make comparisons, in consequence of having observed in speeches of Mr. Pitt and in statements made by other persons of authority, that the Excise department is spoken of as being at that time in a high state of efficiency; and because, in that year, the gross revenue received was nearly of the same amount that it is now; and also in consequence of a return of the state of the establishment at that time having been prepared in a very detailed manner and laid before the Committee of Finance of that year, by the Commissioners of Excise; and, finally, because in the Minute of the Lords of the Treasury, dated the 10th August 1821, their Lordships were pleased to lay down *as the rules to be kept in view on this occasion:*

Appendix C 1, Fifth Report, Committee of Finance, 1797.

'1st, that every office was to be restored to the situation, in respect to the number 'of persons employed, and of their respective emoluments, in which it stood in '1797, unless some adequate cause continued to exist which rendered some 'alteration necessary; and, 2nd, that where increase of business, or the more 'correct and efficient execution of the public service rendered it necessary to 'preserve establishments, either created or enlarged since 1797, the emoluments 'of the officers composing those establishments should be assimilated, as nearly as 'the change of circumstances would admit, to those received by persons in similar 'situations in 1797.'

The following table contains a statement of the number of persons employed, their salaries, and the gross receipt of revenue for England in the years 1797, 1834, and 1835.

Year.	Number of Persons Employed.*	Salaries.	Gross Receipt of Revenue.
		£.	£.
1797	4,777	323,671†	11,069,668
1834	4,256	526,017	12,303,650
1835	4,190	518,620	10,861,182

It appears by this table that the gross receipt of revenue in 1797 was greater than the gross receipt in 1835 by the sum of £208,486, and that the charge for salaries in 1797 was less than the charge in 1835 by the sum of £194,949.

* The Expectants are not included in these numbers.

Appendix, No. 42[a].

† In 1797 fees were received which are not now received to the amount of £14,561, and which are not included in the sum of £323,671; but several of the offices have been a long time abolished in which the largest amount of fees were received.

It is proper to state, that the consolidation of the Scotch and Irish Boards with the English Board, which took place in 1823, has made the expense of the English establishment greater than it would otherwise have been; but this additional expense ought not to have been of very large amount, because the salaries of the officers employed in collecting the Excise duties in Scotland and Ireland are not charged in the account of the establishment for England.

The following table shows the several articles which were subject to Excise duty in the years 1797, 1833, and 1835, respectively:—

Articles subject to Excise Duty in 1797, 1833–1835.

1797.			1833.		1835.
Auctions	Starch	Cyder and Perry	Auctions	Spirits, British	Auctions
Bricks	Stone Bottles	Hides and Skins	Bricks	Vinegar	Bricks
Glass	Sweets and Mead	Pepper	Glass	Starch	Glass
Hops	Tea	Printed Goods	Hops	Stone Bottles	Hops
Licences	Tiles	Salt	Licences	Sweets and Mead	Licences
Malt	Candles	Spirits, Foreign	Malt	Tea	Malt
Paper	Coaches	Tobacco and Snuff	Paper	Tiles	Paper
Soap	Cocoa Nuts and Coffee	Wine	Soap		Soap
Spirits, British		Wire			Spirits, British
Vinegar					Vinegar

This statement makes it appear how greatly the business of the Excise department in England has been diminished; and that, with reference to the business in 1797, it is comparatively small, no less than seventeen heads of duty having, since 1797, been either transferred to the Customs department, or repealed.

The Commissioners of Inquiry do not consider it necessary for the present to examine these comparative statements in further detail, or to make any additional comments upon them; their object in introducing them being merely to bring under observation some of those prominent facts, which serve to establish a presumptive inference that the present scale of the Excise establishment is much greater and much more expensive than it ought to be. Page 6.

2. With regard to the increase which has taken place in the rate of charge per cent. for collecting the Excise revenue, it will be found, on referring to the preceding table, that some years ago the rate of collection was much less than it now is. During six years to the year 1809, this revenue was collected at an average charge of £2. 13*s.* 6*d.* per cent. per annum, on the gross revenue; and previous to the year 1825 the rate per cent. had never exceeded £4, except in one year; but since 1825 the rate has been gradually increasing until it has become as high in the last year, 1835, as £6. 16*s.* per cent. This fact, of so great an increase in the charge of collection, as an increase from £2. 13*s.* 6*d.* to £6. 16*s.* per cent., of itself creates a strong necessity for inquiry, more especially as it cannot be alleged that any such change has taken place in the general state of the circumstances connected with this revenue, as can be pleaded in justification for so unfavourable an alteration in the expense of the management of it.

3. The following accounts show what duties, since 1824, have been transferred from the department of the Excise to that of the Customs, what duties have been repealed, and what drawbacks in consequence have been discontinued:—

Duties transferred to the Customs since 1824.

Year in which Transferred	DUTIES TRANSFERRED TO THE CUSTOMS SINCE 1824.	Gross Produce in Year preceding Transfer.		
		£.	*s.*	*d.*
1825	Cocoa Nuts and Coffee	412,000	0	0
	Pepper	166,700	0	0
	Spirits, Foreign	2,850,900	0	0
	Tobacco and Snuff	3,243,400	0	0
	Wine	1,121,200	0	0
1834	Tea	3,444,100	0	0
		11,238,300	0	0

Duties repealed since 1824.

Year in which Repealed.	DUTIES REPEALED SINCE 1824.	Gross Produce in Year preceding Repeal. £.	*s.*	*d.*
1825	Salt	389,000	0	0
1826	Printed Silks	21,700	0	0
	Tawed Sheep and Lamb-skins, and Kid-skins	12,100	0	0
	Wire	8,800	0	0
1830	Hides and Skins	411,000	0	0
	Licences to Tanners, Tawers, Curriers, Oil-Dressers, and Makers of Vellum and Parchment	22,000	0	0
	Beer	3,110,000	0	0
	Cyder and Perry	52,000	0	0
1831	Printed Cottons	2,104,000	0	0
	Licences to Calico Printers	4,000	0	0
1832	Candles	477,000	0	0
	Licences to Makers of Candles	6,500	0	0
1833	Tiles	34,000	0	0
1834	Stone Bottles	4,200	0	0
	Starch	117,000	0	0
	Sweets	8,700	0	0
	(Total amount transferred and repealed £18,020,300.)	£6,782,000	0	0

Drawback on Duties transferred and repealed since 1824.

Year in which the Transfer took place.	DRAWBACK ON DUTIES TRANSFERRED TO THE CUSTOMS SINCE 1824.	Amount of Drawback paid in the Year ending 5th January preceding the Transfer.		
1825	Tobacco and Snuff	12,068	0	0
	Wine	40,255	0	0
		£52,323	0	0

Year in which the Repeal took place.	REPEALED.	Amount of Drawback paid in the Year ending 5th January preceding the Repeal.		
1825	Printed Silks	728	0	0
	Tawed Sheep and Lamb-skins, and Kid-skins	232	0	0
	Wire	1,226	0	0
1830	Hides and Skins	15,303	0	0
	Beer	54,906	0	0
1831	Printed Cottons	1,578,668	0	0
1832	Candles	6,673	0	0
1833	Tiles	1,500	0	0
1834	Stone Bottles	638	0	0
	Starch	3,619	0	0
		£1,663,493	0	0

Page 7.

These accounts leave no doubt with respect to the great reduction which has taken place of late years in the business of the Excise department. It consists in its being relieved from the collection of the large amount of £18,020,300, and from the paying of drawbacks to the amount of £1,715,816 a-year.

The number of persons employed in the department in 1824 was 7,077, and the salaries amounted to £831,052. The number of persons employed in 1835 was 5,780, and their salaries amounted to £706,237. So that the result of the great decrease in the business of the Excise since 1824 has been a reduction of 1,297* persons, and of £124,815 a-year in salaries, while the rate of charge per cent. for the collection for England has increased from £3. 10*s.* 0¾*d.* in 1824, to £6. 16*s.* in 1835.

Appendix No. 12 b.

The Commissioners of Inquiry are of opinion that these reductions are not by any means so great as they ought to have been; and that the circumstance of so little advantage having been taken of the decrease of Excise business, for the purpose of effecting a proportionate reduction in the expenses of management, whilst it

* The number of persons employed in Ireland in 1824 was the same, nearly, as it was prior to the consolidation of the Board in 1823; so that a portion of the number of 1,297 persons reduced since 1824 has been the necessary result of that measure.

affords presumptive proof of the practicability of diminishing to a large extent the Excise establishment, as it is now settled, proves also the necessity for the intervention of some special authority in order to carry that diminution into effect.

It may be stated as a further ground for coming to this conclusion with regard to the present establishment being too high, that the general system of the administration of the business of the department is now, in many respects, the same as it was when the Excise duties were first imposed. This circumstance of the little change which has taken place in the general system of Excise management may probably have arisen from the fact, that this department has never been made the object of a general and comprehensive inquiry by a Committee of Parliament or by a Commission; to which circumstance it may probably be attributed, that old complicated forms and an imperfect routine of business have been adhered to in this department, while in those departments which have come under the examination of Committees and Commissions of Inquiry, a number of new methods of doing business have been very beneficially introduced.

After giving a list of the witnesses examined, the Commissioners of Inquiry proceed to the consideration of the several branches of the office, taking them in the order in which they stand in a Report of the Commissioners of Excise on the establishment, that was presented to the Treasury on the 2nd of March, 1831, and inserting the description of each office as given in that Report. Page 9.

Secretary's Office.

Establishment.

1 Secretary	£1,500		1 Clerk	£200	*Secretary's Office.*
1 Under-Secretary	800	£ 10[a]	1 Ditto	180	Page 10.
2 Assistant-Secretaries	550		1 Ditto	150	
	500	100[b]	1 Ditto	130	
1 Clerk	400	200[c]	1 Ditto	120	
1 Ditto	400		1 Ditto	110	
1 Ditto	350		1 Ditto	110	
1 Ditto	300		1 Ditto	110	
1 Ditto	250		1 Ditto	100	
1 Ditto	250	250[d]	—		
1 Ditto	250		20	£6,760	

(*a*) Small fee incidental to the passing of the Excise Accounts to the Exchequer. Fee of 5*s.* to each writ or commission for taking affidavits of appraisers of condemned goods. A like fee as re-seizing officer.
(*b*) The Salary of this station was reduced in 1827 from £600 to £500. A personal allowance of £100 a-year was granted by Treasury warrant to the individual who held it at the time of the reduction.
(*c*) Upon the same occasion the salary of this appointment was reduced from £600 to £400, and the difference charged on incidents as a personal allowance.
(*d*) This incidental allowance was granted under similar circumstances.

1st. The Secretary's Office, in 1834, consisted of twenty persons, and their salaries amounted to £6,760 a-year.

By a return of the establishment of the office in 1797, it appears to have consisted of one Secretary and five clerks; the salary of the Secretary being £603. 11*s.* 6*d.*, and the salaries of the clerks being £480 a-year, with fees amounting to £200. 10*s.*, making a total charge of £1,284. 1*s.* 6*d.* The Commissioners have already shown how many more articles were subject to Excise duty in 1797 than in 1834, and consequently how much the business of the office, so far as the duties of it are in question, has been diminished. Appendix No. 13.

In 1815, when the gross receipt of the Excise revenue in England was £27,348,097, that is, greater than it was in 1835 by no less a sum than £16,486,915, the Secretary's office consisted of one Secretary and six clerks, and his and their salaries amounted to £2,750 a-year. This statement shows so great a comparative excess of establishment, in proportion to revenue now received, as to seem to place beyond all dispute the necessity of a very great reduction in the Secretary's office. Appendix No. 13.

Page 11. The consolidation of the Scotch and Irish Boards with the English Board, since 1823, has certainly brought a considerable quantity of new business into the Secretary's office; but when it is considered how many Excise duties have been taken from under the management of the Excise, by transferring some and repealing others; and that, in consequence, the revenue has decreased for England from £25,306,018, in 1823, to £10,861,182, in 1835; the Commissioners of Inquiry express their conviction that there exists no sufficient cause to justify the present establishment of this office.

The salary of the Secretary of the Excise in 1797 was, as has been already mentioned, £603. 11*s*. 6*d*. It continued at this rate till 1806, when it was raised to Appendix No. 13. £1,500 a-year. In 1797 the net salary of a Commissioner of Excise was £975. 8*s*. a-year; so that the practice of more than a century had established, what seems to have been a rational rule, the keeping of the salary of the Secretary lower than the salary of a Commissioner. But in 1806 this rule was thrown aside, and instead of keeping the salary below that of a Commissioner, which at that time was £1,175, it was made higher by no less a sum than £325 a-year. The addition made to the salary of the Commissioners had been £180 a-year, while that made to the salary of the Secretary was £896 a-year. As no new duties were required to be performed by the Secretary in 1806, the Commissioners of Inquiry look upon the fixing of his salary at £1,500 a-year as one of those numerous instances which, during the time of paper money and high prices, were so common of profuse expenditure on official establishments.

At the time the salary of the Secretary was raised to £1,500 a-year, the highest salary of a collector was £310. 16*s*. a-year, and the Commissioners say there can be no doubt that many collectors, perfectly well qualified in every respect to fill the office of Secretary, would have gladly accepted it at the old salary of £603.

Mr. John Clayton Freeling, the present Secretary of Excise, informed the Commissioners, in explanation of this extraordinary measure, that the Board, having considered the salary in 1797 too low, had given the Secretary the appointment of distributor of stamps; and he inferred from this, that the salary in 1797 ought to be taken (the emoluments of the distributor of stamps being about £500 a-year) as £1,200, instead of £603; and, further, that when, in 1806, the office of distributor of stamps was given to another person, this circumstance was deemed by the Commissioners to be a sufficient ground for the augmentation of the salary to its present rate of £1,500 a-year.

These facts, the Commissioners say, cannot be admitted to afford a satisfactory explanation for so unusual an addition to the salary of an office.

Page 12. In 1797 the five clerks in the Secretary's Office received £480 a-year for their salaries, and fees amounting to £200. 10*s*., which is at the rate of £136 for each clerk. In 1834 the sixteen clerks in the office received £3,410 for their salaries, which is at the rate of £213. 2*s*. 6*d*. for each clerk; an advance caused, no doubt, by the great increase in prices since 1797. Prices being now not only as low as they were in 1797, but those of many articles of general use much lower, the Commissioners state that a due regard to public economy requires that salaries should be reduced as vacancies occur, so as to approach to what they were in 1797, according to the direction of the Treasury to the Commissioners in their letter already referred to, of August 1821.

The duties of the Secretary's Office were described by the Commissioners of Excise, in a return made to the Committee of Finance of 1797, in nearly the same words as those made use of by the Commissioners, in describing the duties of the same office, in their Report of 1831; so that it appears that no new heads of service have been added to this office since 1797. The business under some heads may have increased; but the Commissioners of Inquiry see no reason for believing that

it has increased so much as to justify the advance in the charge of the establishment of the office from £1,284 to £6,760. The Board, however, have attempted to maintain, in the Report of 1831, that this establishment will not bear any reduction. They say 'the business of the office embraces every subject which comes before the Board.' The Commissioners of Inquiry, however, proceed to describe several important branches of business, strictly belonging to the Secretary's Office, but which have been transferred to other parts of the establishment; and they observe that the Board, in their Report already referred to, in describing the duties of the Secretary's Office, mention, what is at variance with their own statement, already quoted, namely, that 'they embrace all subjects which come before the Board,' for they specially limit these duties to three heads:—1st. The Correspondence with the Board of Treasury;—2d. The Correspondence with the Public Offices;—3d. The bringing under the notice of the Board the Papers relating to the removal, promotion, reduction, and discharge of Officers. Page 14.

The more they have examined these three heads of duties, the more the Commissioners of Inquiry feel convinced that the business they give rise to, if properly managed, would not require an establishment so large in any degree as that which is now maintained for the Secretary's Office.

Mr. Freeling admits that the correspondence of the office with other public offices is not considerable; the number of letters received from other public departments in 1833 having been 190, and the number of letters written 213. Appendix No. 23.

3. As to the business which the Secretary has to perform of bringing before the Board the papers relating to the removal, promotion, reduction, and discharging of all the officers in the United Kingdom, this is a matter of mere routine. It will hereafter be seen that the official and important books which are made up from these papers are made up in another office, namely, that of the Clerk of the Securities, and again in the office of the Clerk of the Diaries. Page 15.

It appears from the evidence that the Secretary has a duty to perform which is not mentioned in the Report of the Commissioners; namely, that of examining the solicitors' bills; but this is a duty which obviously is incompatible with a Secretary's functions, and which ought to be performed elsewhere, namely, in the Accountant's Office.

After having given full consideration to the several duties which properly belong to a Secretary's Office, but which are not performed in the office of the Secretary of Excise, and to the duties which are performed in it, the conclusion the Commissioners of Inquiry have come to is, that the present establishment of it cannot be justified on any principle of public expediency, and cannot be continued on so large a scale with due regard to public economy. The fact of one Secretary with six clerks having been a sufficiently large establishment in 1815, when the revenue for England was greater by sixteen and a half millions than it was in 1835, seems to be quite conclusive on this point.

The Commissioners of Inquiry feel disposed to think that the present plan, so far as the Secretary's Office is concerned, is imperfect. They think that all the business of the department of that kind which is compatible with the duties of a secretary should be brought together under his immediate superintendence, and that he should be responsible that it is properly performed by the officers acting under his control;—that all letters, petitions, and other written communications to the Commissioners, should be delivered, in the first instance, into his office, and be there duly registered;—and that the whole of the correspondence arising out of them should be under his general management.

The office of Secretary, they also think, should be filled by a person who, like Mr. Browne, the under-secretary, has passed through all the gradations of a sur- Page 16.

veying officer. The complicated nature and great extent of the business of the Excise department, and the great amount of revenue which is received by it, make it evident that, in order to have the duties of the Secretary's Office well and effectively performed, the most able and most experienced individual amongst the collectors and surveying-general-examiners ought to be appointed to the head of it.

Sir Francis Doyle expressly says, that 'all the situations in the Secretary's Office, 'with the exception of the junior clerks, were formerly always selected from prac-'tical or surveying officers of the department;' so that what the Commissioners now recommend is to do no more than what, till recently, was always done.

Page 17. Mr. Dean, the Chairman of the Customs, stated that the Secretary of that department had filled all the gradations of Customs' offices.

The Commissioners of Inquiry observe that when an office, such as that of Secretary of the Excise, which requires great knowledge and long experience, is filled by one whose avocations, previous to his appointment, have not afforded him an opportunity of becoming acquainted with the duties he has to discharge, the inevitable consequence is, that more persons are employed to secure an efficient performance of the public service than would otherwise be necessary. In the case of the Excise the Commissioners find that something like this has taken place, for the Secretary is well supplied with assistance, there being no fewer in all than four secretaries, viz.—

1 Secretary	with a salary of	£1,500	a year.
1 Under-Secretary	„	800	„ and £10 a year fees.
1 Assistant-Secretary	„	550	„
1 Assistant-Secretary	„	500	„ and a permanent allowance of £100 a year.
Total		£3,550	

From this statement it appears that the salaries alone of the present secretaries exceed by £600 a-year the whole expense of the establishment of the office in 1815, although the revenue for England is now less than it was in that year by £16,500,000.

Correspondent's Office.

Correspondent's Office.

Establishment.

1 Correspondent	£500	1 Clerk	£180
1 Assistant-Correspondent	300	1 Ditto	150
1 Assistant	250	1 Ditto	130
1 Ditto	200	1 Ditto	120
1 Ditto	180	1 Ditto	110
1 Ditto	160	—	
1 Ditto	150	14	£2,710
2 Ditto, each £140	280		

Establishment for conducting the Correspondence with Ireland and Scotland.

1 Correspondent for both branches	£500	To be reduced to £450 on a vacancy.
Ireland.		
1st Assistant-Correspondent	£350	To be reduced to £300 on a vacancy.
2d Ditto	250	
3d Ditto	200	
4th Ditto	200	To be reduced to £180 on a vacancy.
5th Ditto	160	
6th Ditto	140	
7th Ditto	130	
8th Ditto	120	
9th Ditto	110	
10th Ditto	100	
10—	1,760	
Scotland.		
1st Assistant-Correspondent	£350	To be reduced to £300 on a vacancy.
2d Ditto	250	
3d Ditto	200	
4th Ditto	150	
5th Ditto	100	
5	1,050	
16	£3,310	

In their remarks on the office of Secretary, the Commissioners of Inquiry have observed upon the variation in the statements received from the Commissioners, and from the Secretary, as to the important fact of whether or not the Correspondent's Office was under the control of the Secretary. This want of agreement is continued by the description annexed to the former office, the leading statement of which is that the Correspondent's 'Office is a branch of the Secretary's department;' whilst, according to the Secretary, the offices are to be considered as distinct. Page 19.

From the examination of Mr. John Brown, who fills the office of Correspondent for England, it appears that the correspondence with the London district and with Scotland and Ireland is not managed in the office just described. The London correspondence and petitions are stated by Sir Francis Doyle to come at once to the Board, without going through Secretary's or Correspondent's Offices.

The correspondence with Scotland and Ireland is managed by an officer called the Correspondent for Scotland and Ireland; and it appears, from the evidence of Mr. John Brown, that this officer is independent of the Secretary. Page 20.

The return of the establishment of the office of Correspondent for England, in 1797, shows that at that time it consisted of eleven persons, and cost the public, in salaries, £1,141. 3*s.* 6*d.* a-year. In 1834 the number of persons was fourteen, and the expense for salaries £2,710. Appendix No. 13.

The number of letters issued from this office in 1797 was 19,574; and in 1835 30,304.

The small increase in the number of persons employed in this office since 1797, notwithstanding the great increase in the quantity of business performed, is noticed by the Commissioners of Inquiry as creditable to the management of it, at the same time that it shows, that statements of great additional business should not be received as affording conclusive evidence of the necessity of such large additions being made to offices as the addition which has been made to the Secretary's Office since 1797.

The duties performed in this office are examined by the Commissioners in the following order:—1st, the opening and reading of the letters of each day in the presence of the Board; 2dly, the abstracting of reports of the state of smuggling in the maritime counties; 3dly, the examination of the issue of informations before the magistracy; and, 4thly, the making up of periodical accounts of incidental payments. Page 21.

1. The description given by the Commissioners of that part of the duty of the Correspondent and his assistants, which consists in attending the Board to open and read, in its presence, the letters of each day, is a further instance of the want of precision in the official statements of the duties of the several offices, since that description is obviously inconsistent with the terms employed in describing the office of Secretary, namely, that 'the business of the Secretary embraces every 'subject which comes before the Board.'

With respect to the course pursued, of opening and reading all letters immediately after they have been received, before a Commissioner, and his making his decisions *instanter* upon the contents of them, the Commissioners of Inquiry consider it one which is extremely objectionable. The practice of the Commissioners who perform this business attending in rotation makes it still further objectionable. This is carrying the great evil of divided responsibility, in doing the business of the public, to its extreme extent; for responsibility is first divided and diminished by having a Board of Commissioners, instead of a single individual, at the head of the department; then by having a single Commissioner to act for the Board; and, lastly, by having a different Commissioner each succeeding day.

The Commissioners of Inquiry consider it quite impossible that the decisions

upon the vast number of letters and petitions which are opened and read before the single Commissioner can be made with that attention and consideration which ought to be bestowed upon them. Instead of this practice, they are of opinion that no paper ought to be brought forward, either before the Board or a committee of it, for a decision upon it, without its having been first calmly and minutely examined by some efficient officer; who should be required to look into the papers in the office connected with it, and make such notes and observations as will serve to assist in forming a correct judgment upon it.

Page 21. Sir Francis Doyle, in his evidence, lays great stress on every letter being read from the beginning to the end by the Correspondent or his assistant, before the Commissioner who acts as a committee of the Board; a statement, however, which the Commissioners observe was probably not intended to be taken in the general and unrestricted sense which the terms of it would imply; it appearing from the examination of Mr. John Brown, an extract from which is given describing fully the manner in which this business is done, that although all such papers are brought before one of the Commissioners, yet that for this purpose the letters are not all read from the beginning to the end; that only a 'great many are read through;' that the contents of some of them are judged of at a glance; and that some degree of tact is employed in disposing of them with rapidity.

Page 23. The Commissioners of Inquiry observe that it appears to be next to impossible that, according to the above mode of conducting this branch of the business, it can be performed with that degree of caution and efficiency which its importance requires, and more especially that such a mode of disposing of the petitions and representations of the traders can be considered as satisfactory by those from whom they are transmitted. After hearing the above statements, the Commissioners express themselves the less surprised that, in the course of their inquiries amongst the manufacturers and traders who are subject to the Excise, their complaints as to the manner in which their petitions are treated should have been so numerous. The dissatisfaction which has been created on this point has naturally and necessarily led to that feeling which has so frequently been stated as prevailing amongst them, of the inutility of petitioning the Board; and it accounts for the great number of memorials which are presented to the Treasury for its interference with the Commissioners in Excise cases.

It is proper to observe that the Correspondent's Office is not occupied with writing letters to the traders in reply to their petitions or letters, the replies to complaints from traders being stated by Sir Francis Doyle to be conveyed through the supervisors or collectors.

Page 24. The Commissioners of Inquiry observe that this rule of not giving written answers in any case to the letters and petitions of traders is one which ought not to be persevered in.

2. The business which is performed in the Correspondent's Office, of abstracting reports of the state of smuggling in the maritime counties, is so wholly incompatible with the proper business of this office, that it evidently should be transferred to some branch of the department that should be specially employed in taking charge of all matters relative to smuggling.

3. The same remark may be made respecting the business of examining the issue of informations before magistrates, which the Commissioners consider as more properly belonging to the Solicitor's than to the Correspondent's department.

It further appears that the Accountant of Fines is also charged with the business of examining the issue of informations, this being one of those unnecessary repetitions of business of which there appear to be several in the Excise system of management.

4. The making up of periodical accounts of incidental payments is also a duty in no respect compatible with the proper duties of the Correspondent's Office, and is another instance of a useless repetition of business, because this business is also done, according to the Report of the Commissioners, where it clearly should be done, in the Accountant's Office. Page 25.

If the duties which do not correctly belong to the Correspondent's Office were discontinued in it, and transferred to other offices, the Commissioners of Inquiry consider the Correspondent for England would easily be able to manage the whole correspondence of the United Kingdom, and the office of Correspondent for Scotland and Ireland, and the Petition Office for London, might be abolished.

They submit that it is wrong to have the office of Correspondent distinct from that of the Secretary, and that the Secretary should be practically at the head of all that business of the Excise, which, according to the established practice in other public departments, appertains to the duties of a Secretary of a great public department; and none so properly belongs to it as the branch of Correspondence; and he should be responsible to the Board, that each individual in his office shall duly perform the business which is allotted to him.

Having received information that petitions are sometimes laid aside, and not brought before the committees, the Commissioners state that, on examining whether sufficient care has been taken to make sure that the business of registering petitions, letters, and other instruments, is duly performed, they did not receive such answers as were altogether satisfactory; in illustration of which an extract is inserted from the examination of Mr. J. C. Freeling, which the Commissioners observe is strongly confirmatory of the impression that the complaints on the part of the traders, of a want of due attention to the petitions transmitted to the Board, have not been without foundation: it being clear from that evidence that the business of keeping regular and accurate books for the registration of papers, has not been always strictly enforced; that the registers were not formerly controlled by the examination of any superior officer; and that only recently a mode of registering papers has been established, which appears to offer a satisfactory check to the possibility of the loss or suppression of a paper. *Petitions.* Page 26.

The Commissioners of Inquiry, however, consider the new plan to fall very far short of a complete remedy, from its operation being limited to papers passing between the offices of the Secretary and the Correspondent, and they submit that, in order that such a plan may be properly effective, a branch of the Secretary's Office should be specially appropriated for receiving all papers addressed to the department; for registering them in books prepared with proper forms for making entries; and for transmitting each paper to the office to which its contents have relation. This registry office should be constantly visited by a superior officer, and returns should be made periodically to the head of the department, showing what applications remained without answers having been given to them.

Solicitors' Office.

Establishment.

Solicitors' Office

Solicitor	£2,500	7th Clerk	£100
Assistant-Solicitor	1,000	8th Ditto	100
1st Clerk	400	9th Ditto	90
2d Ditto	300	10th Ditto	90
3d Ditto	300	1 Messenger	60
4th Ditto	250	—	
5th Ditto	200	13	£5,540
6th Ditto	150		

Note.—A fee of £1 1*s.* is payable to each of the two Commissioners (the under-sheriff being one, and a clerk in the solicitors' office the other) on commissions to find debt, the preliminary step to issuing an extent. A fee of 5*s.* is also payable to the appraisers (one of whom is a clerk in the solicitors' office) on all writs of appraisement, for the condemnation of seizure, issued into the County of Middlesex. These fees, which amount on an average to £50 per annum, are divided amongst the clerks immediately under the solicitor.

Scotland.		Ireland.	
Solicitor	£1,500	Solicitor	£1,500
1st Clerk	350	1st Clerk	400
2d Ditto	210	2d Ditto	250
3d Ditto	150	3d Ditto	200
4th Ditto	100	4th Ditto	130
		5th Ditto	100
5	£2,310	6	£2,580

Solicitor for Casual Revenue . . £92 6*s.* 2*d.*

Page 32.

It appears, by the account of the establishment of the Solicitors' Offices in the Report of the Commissioners of Excise, that the number of individuals permanently employed in that department being twenty-four, and the aggregate amount of the salaries received by them being £10,430, that sum is distributed as follows: namely, £6,500 amongst the four principals, and £3,930 amongst the remaining twenty persons employed.

The Commissioners of Inquiry have been induced to notice this striking inequality in the distribution of the salaries allotted to this branch of the establishment, in order to call attention to the disproportionately high rate at which the remuneration to the Solicitors is fixed, in consequence of the manner in which their appointments are filled, the three principal Solicitors for England, Scotland, and Ireland, being all of them *barristers at law*, and consequently not *solicitors* in the usual acceptation of the term; and the Commissioners add, that if any circumstances shall arise which shall call for a reconsideration of this branch of the establishment, they think it may be well worth attention to inquire whether the same extent of professional service might not be obtained upon easier terms than those now established; whether, for instance, by having at the Board one barrister, with an understanding that the person so appointed should be responsible as Commissioner for the general direction of the legal proceedings arising in the department, sufficient provision would not be made for all the services required from a confidential professional adviser; leaving the practical part of legal proceedings to be performed by an ordinary attorney or solicitor. A practical illustration of the above view of the question will be found in the present constitution of the Board of Stamps and Taxes, in which some of the Commissioners have been taken from the bar; and which has no other professional adviser on the establishment except a solicitor, who is strictly a solicitor and attorney. The gentleman who now fills that office was appointed a few years ago, on a vacancy made by the death of the late Mr. Sykes, who had for some years held the office of Solicitor, he having been, like the Solicitor of Customs and Excise, a practitioner at the bar. The salary to Mr. Sykes varied between £1,500 and £2,000 a-year, whilst that to Mr. Timm, the present solicitor, is £1,400.* The Commissioners add, that they have the highest authority for stating that the legal branch of the business arising in this consolidated department, in which the necessity for the discussion of practical and intricate points is of peculiarly frequent occurrence, has never been conducted in a more satisfactory manner than under the present arrangement.

Appointment of Barristers-at-Law as Solicitors.

Necessity of separate Solicitors for Scotland and Ireland.

A further question arises out of this part of the subject, with respect to the necessity or expediency of maintaining distinct establishments of solicitors in Scotland and Ireland, now that the general administration of the business of the department arising in those countries has been transferred to the Board in London.

The Commissioners of Inquiry express their opinion that the continuing of separate solicitors, acting independently of the chief London solicitor, must neces-

* The established salary of the office being £1,200 per annum, rising to £1,400 after seven years' service.

sarily be attended with a more feeble administration of the powers of the Excise laws, and must lead to more deviation from a uniform and effective performance of the public service, than would be the case if the whole business of conducting prosecutions were under the management of one solicitor, possessing the opportunity of receiving his instructions directly from the Board, and of personally communicating with it.

The Commissioners add, that it is not necessary to go into any detailed explanation to show that one solicitor could act for the United Kingdom, and that when the separate Boards of Customs of the United Kingdom were consolidated, the separate offices of Scotch and Irish law managers of prosecutions were abolished, and the whole business of enforcing the Customs laws was placed under the London solicitor; in illustration of which, an extract is given from the examination of Mr. Dean, the Chairman of the Customs. Page 34.

The nature of the duties of Excise may lead to the necessity of a greater number of Exchequer prosecutions in that department than in the department of the Customs; yet it should be borne in mind, that such prosecutions, from either department, are quite analogous in their character; the object of both being to recover penalties for violations of special enactments of the statute law, the proceedings for which do not involve any legal difficulties, or require any great knowledge of law; and therefore, with reference to general principles, there seems to be no reason why there should not be the same kind of governing authority for conducting the Exchequer prosecutions of both departments.

Exchequer Prosecutions.

The next point connected with the legal proceedings of the Excise to which the Commissioners call attention, is the great number of prosecutions which are brought into the Courts of Exchequer of England, Scotland, and Ireland—the numbers varying from 120 to 190 a year. These prosecutions are accompanied with a very heavy expense: on every trial two counsel are employed in addition to the Crown lawyers, and the particular forms of proceedings incur such great delays and heavy costs, as to render these prosecutions extremely expensive to the public, and very vexatious, and even ruinous to the parties against whom they are brought, in taking the ordinary steps for defending themselves. Page 35.

The evidence of the solicitors of the Excise and other officers, respecting the satisfactory manner in which the magistrates discharge their duties, when informations are brought before them for trial in Excise cases, leads the Commissioners to be of opinion that this more cheap and expeditious course ought to be more generally adopted by the Board; such proceedings in the inferior courts being not only calculated to attain the object for which they are instituted, in the manner which is the most simple and expeditious, and at the same time the least oppressive to the party; but also more useful in preventing the violation of the law, in consequence of the publicity they give, in the neighbourhood where offences are committed, of the circumstances of every trial; for it is by publicity that efficacy is chiefly given to the force of law and to the force of public opinion.

The Chairman of the Board of Excise, and the Solicitor, are, on the other hand, of opinion that the collection of the Revenue intrusted to their department could not be so effectually secured as it now is, without having recourse to Exchequer prosecutions to the extent now practised. In the analogous case, however, of the Customs, in which department it is well known that a similar course had long prevailed of resorting on almost all occasions to prosecutions in the Court of Exchequer, the experiment of relying mainly on proceedings by informations before the magistrates having been tried, it has been found that this plan answered every purpose. The Chairman of the Customs informed the Commissioners that one of the results of the change of system has been, that where £20,000 had been Page 36.

before expended on Exchequer trials, £2,000 only is now expended by the proceedings now usually adopted in enforcing the same provisions of the law.

The peculiarly severe nature of an action in the Exchequer has led to a general habit of making *compromises*. By this practice great offenders escape from receiving due punishment, whilst the suppressing of the publicity of disgraceful transactions defeats the just and legitimate end of instituting legal proceedings. Sir Francis Doyle says, 'When parties come before you and acknowledge their 'offence, and state that they are ready to submit to the Board, but that they are 'ruined by going into the Exchequer, it is difficult to say that you will insist on 'going through all the forms of the process.'

Compromises.
Pages 37, 38, 39, 40.

The Commissioners recur to the observations which they submitted on the subject of *compromises* in their Seventh and Twelfth Reports, and submit some passages of the evidence of several traders and other highly respectable and intelligent persons; from which it appears that the ruinous expense with which Exchequer prosecutions are attended as regards the defendant, is universally urged as one of the strongest grounds of complaint against the system under which the Excise laws are at present administered, and the fact that such is the general consequence of the present mode of enforcing the law is fully admitted in the evidence of the Chairman and the Surveying General Examiners of Excise. The Commissioners of Inquiry consider it unnecessary to enlarge upon the objectionable character (more especially from its being repugnant to every principle of English law) of a system under which the mere commencement of proceedings in one of the ordinary courts of justice for the recovery of a penalty becomes of itself an unavoidable penalty in a very high degree.

Page 41.

Although, however, they agree in opinion with those witnesses who propose that prosecutions for offences against the Excise laws should be carried on before some local tribunal, they do not recommend that the Commissioners of Excise should be wholly deprived of the power of carrying them into the Courts of Exchequer, but that they should never exercise this power except in cases of very great delinquency, and then not without having previously obtained the sanction of the Treasury.

Page 42.

Tables are inserted in the Report showing the number of Excise prosecutions and the number of compromises in each of the five years, ended 5th January 1834.

Consolidation of the Excise Laws.

As the business of preparing new Excise laws belongs to the office of Solicitor of Excise, the Commissioners of Inquiry take this opportunity of recurring to a subject they have introduced into a former Report, namely, the expediency of revising and consolidating the Excise laws. Every witness they have examined, whether belonging to the Excise or to trade, agrees in opinion on the necessity of this measure. Nothing, it must be allowed on all sides, can be more unjust than to make large classes of our most industrious traders subject to excessive penalties, imposed by laws so numerous and so complicated, and, in some instances, so difficult to be procured, that it is nearly impossible that they can know to what extent they may expose themselves to punishment. It is to this confusion and severity of the laws, and to the vexatious manner of enforcing them by Exchequer prosecutions, that, in the opinion of the Commissioners, the hostility which has always prevailed to the Excise branch of the public finances may be attributed, rather than to the Excise duties which the traders are called upon to pay.

Page 43.

The Commissioners find, on referring to the Fifth Report of Lord Colchester's Committee of Finance, of 1797, that, on its appearing that a complete analysis of the contents of all the Excise statutes, passed previous to 33d Geo. III., had been printed, but that, by the practice of the Excise Office, the use of it was confined to the officers, the Committee expressly objected to this practice, by stating that

they saw no reason for imposing any restriction or discouragement upon its unreserved publication. Notwithstanding, however, this strong declaration, the Commissioners did not then alter the usage of the office, nor has it since been altered. The Commissioners of Inquiry express their full concurrence in the opinion of the Committee of Finance on this point, and think that the Commissioners ought to give every assistance in their power to traders, in enabling them to acquire a full knowledge of all Excise instructions and regulations.

On the whole, the Commissioners of Inquiry state that they are disposed to believe, on the best consideration they have been able to give the subject, that if all were done that might be done in reducing the expense of the legal proceedings of the Excise, from one-half to two-thirds of the present expense might be saved. Page 44.

As the Board is responsible to the public for the due collection of the Excise revenue, and as the means of collecting it depends essentially on the degree of efficacy with which the Excise laws are enforced, the Commissioners express their opinion, that the rule by which the Solicitor is appointed should be changed, and that the Board ought to have the appointment to this office.

Solicitor for Casual Revenue.

The Solicitor for Casual Revenue, although hitherto paid by the Excise department, is not a Solicitor for any part of the Excise revenue. The casual revenue forms part of the revenue of Ireland, and consists of rents reserved to the Crown and of fines estreated in the superior courts. The payment, therefore, of this officer should be transferred to some other department. Appendix No. 7.

Commissioners of Appeal. Third Report.

The offices next in order in the Report of the Board of Excise, *viz.*, those of the Commissioners of Appeal and of the Registrar, were the subjects of the Third Report.

Clerk of the Securities.

Establishment.

1 Clerk of Securities	£600	1 Clerk	£130
1 Assistant Clerk of Securities	300	1 Ditto	100
1 Clerk	160	1 Ditto	90
1 Ditto	150		
1 Ditto	140	8	£1,670

Clerk of the Securities.

The incompatibility, one with another, of the different kinds of business performed in the office of the Clerk of the Securities points out the impropriety of ever having brought them together under one officer. Each branch properly belongs to some other department. The Commissioners of Inquiry proceed to examine the several heads of business separately, in order to show the justness of this conclusion :— Page 45.

1. The business of preparing bonds of security is a business which clearly belongs to the Solicitor's office, and should be transferred to it.

Bonds for Good Behaviour.

The practice in the Excise department, of requiring bonds of security to be given for good behaviour by all officers, down to door-keepers, watchmen, and fire-lighters, is, in the opinion of the Commissioners, extremely objectionable. It is a practice that incurs considerable expense, whilst it is entirely useless. A return in the Appendix shows that the number of officers who give bond is 5,914. Appendix No. 53. It appears, from the evidence of Mr. Thornton, that bonds for good behaviour have never been put in force. Upon his being asked, 'Did you ever know of a 'bond being put in force when the security was for good behaviour, and not for 'money?' he replied, 'Certainly not; only in cases where the security was for 'money.'

The Solicitor of the Excise condemned the practice of taking bonds for general purposes, as in good behaviour, deeming such bonds unnecessary where the parties

were not intrusted with money; and the reasons employed by the Solicitor to show the inutility of requiring bonds for good behaviour, appear to the Commissioners of Inquiry to be so conclusive as to justify them in at once recommending that they should be discontinued.

Page 46. 2. With respect to the business of recording the appointment, promotion, discharge, and retirement of every officer, and keeping books of the classes of persons employed, and of their stations, this is another instance of an unnecessary repetition of business; for this work is also done, as it appears from the evidence of Mr. Thornton, in the Secretary's Office, and in the Diary Office.

Page 47. 3. The business of preparing commissions, which is done in the office of the Clerk of the Securities, is the business of a secretary of a public department, and clearly belongs to the Secretary's Office.

4. The computation of salaries and superannuation allowances is the duty of an accountant, and in no way connected with requiring bonds of security, and should therefore be transferred to the Accountant's Office. The same may be said with respect to the making up of accounts and returns of the Excise establishment for the Treasury, and for Parliament.

On the whole, therefore, the Commissioners of Inquiry state that they can see no reason why the various branches of business which are now performed by the Clerk of the Securities should not be left to the other departments, which they have pointed out as more fit for conducting them, and why the office should not be abolished.

Accountants' Office.

Establishment.

Accountants' Office.

England.

1	General Accountant	£600
1	Ditto	500
1	Ditto	380
1	Ditto	340
1	Ditto	320
1	Ditto	310
1	Accountant	250
1	Ditto	230
2	Ditto, at £210	420
4	Ditto, „ 200	800
4	Ditto, „ 180	720
8	Ditto, „ 170	1,360
4	Ditto, „ 150	600
4	Ditto, „ 140	560
1	Ditto, „ 120	120
3	Ditto, „ 100	300
3	Ditto, „ 90	270
7	Ditto, „ 80	560
48		£8,640

Scotland.

1	General Accountant	£450
1	Accountant	250
1	Ditto	230
1	Ditto	210
1	Accountant	£200
1	Ditto	180
1	Ditto	170
1	Ditto	160
1	Ditto	130
1	Ditto	100
1	Ditto	80
11		£2,160

Ireland.

1	General Accountant	£450
1	Accountant	250
1	Ditto	230
1	Ditto	210
1	Ditto	200
1	Ditto	180
1	Ditto	170
1	Ditto	160
1	Ditto	140
1	Ditto	120
1	Ditto	110
1	Ditto	90
1	Ditto	80
13		£2,390

An extra allowance of £100 per annum to such accountant on the English branch, and £50 per annum to such accountant on each of the Scotch and Irish branches, as may be selected by the Board to assist the first accountant-general, and the general-accountants, in the preparation of documents called for by Parliament, or by the Lords Commissioners of His Majesty's Treasury, or in other special business.—Treasury Letter, dated 17th March, 1832.

Appendix No. 13. In 1797 the Accountants' Office for England consisted of seventy-two persons, and their salaries amounted to £7,476 a-year. In 1834 it consisted of forty-eight persons, and their salaries amounted to £8,640 a-year. In 1797 the salary of the first general accountant was £300 a-year; it is now £600. In 1797 the average of the salaries of the general accountants was £236; it is now £408 a-year. In 1797 the average of the salaries of the accountants was £102. 10*s.* a-year; it is now £147.

Page 48. Referring to the principle they have recommended, with respect to the titles of officers in the Secretary's Office, the Commissioners suggest that the titles of the officers in the Accountants' Office should be changed, and that, instead of the officers called General-Accountants and Assistant-Accountants, the head of the office should be called the Accountant-General, and all the officers under him senior or junior clerks. They also recommend that the business of the office should be arranged as follows:—

One senior clerk to have under his superintendence,—

1. The examination of documents containing the particulars and amount of duty charged;
2. The examinations of claims for drawbacks, overcharges, and other repayments;
3. The registering of licences granted in London;
4. The entering of notices of sales by auction, and the receiving of the attestations on oath of the auctioneers to the truth of their accounts.

A second senior clerk to have under his superintendence,—

1. The examination of all documents relative to the expenses of management;
2. The examination of the documents for the payment of Chelsea, Greenwich, and other pensions and half-pay.

A third senior clerk to have under his superintendence,—

1. The examination of the several accounts of the collectors;
2. The keeping of accounts of all money paid by traders and others at the Chief Office, and of the sums remitted by the collectors and placed in the hands of the Receiver-General, until they are finally paid into the Exchequer;
3. The keeping of books of account on the system of double entry of the Excise revenue and expenditure, and all such other books of account that are necessary to be kept;
4. The preparing and making-up of the accounts required for the Treasury and for Parliament.

Page 49. On referring to the description which is given in the Report of the Commissioners of the Accountants' Office, it will be found that the duties of it are all comprised in the foregoing arrangement; but with this advantage, that this arrangement brings under separate branches the business—1st, of examining the sources on which the revenue is charged; 2dly, of examining the payments for management and pensions; 3dly, of examining the accounts of the receipts of revenue; and of keeping the accounts of receipt and expenditure.

Accountant of Fines. The Commissioners of Inquiry intended to enter fully into the mode of conducting the business of the office of Accountant of Fines; but have decided not to do so, in consequence of the Chairman of the Excise having informed them that the Commissioners had made a considerable change in this office, and have further changes in contemplation.

Receiver-General, Comptroller of Cash, Auditor. The offices of Receiver-General, Comptroller of Cash, and Auditor, which come next in order in the Report of the Board of Excise, have already been disposed of in the Eleventh Report of the Commission on Excise accounts.

Store Office.

Establishment.

Store Office.

1 Storekeeper	£300	1 Porter	£80
1 Clerk	180	1 Ditto	75
1 Ditto	150	1 Ditto	70
1 Ditto	120	1 Ditto	70
1 Ditto	110	—	
1 Ditto	80	10	£1,235

Appendix No. 13. In 1797 the number of persons employed in this office, for England, was ten, and their salaries amounted to £732 a-year. In 1834 the number of persons employed was ten, and their salaries amounted to £1,235.

In 1797 the salary of the Storekeeper was £168 a-year; it is now £300: the average salary of four of the clerks was £78 a-year. In 1834 the average salary of five of the clerks was £128.

Page 51. The Commissioners of Inquiry express their belief, founded on their examination of this branch of the department, that, so far as the Storekeeper is personally concerned, his accounts are accurately kept, and the duties of his office in other

respects correctly performed; but this appears to them to be one of those instances in which the immediate and personal superintendence of the superior authorities of the department might, with advantage to the service, have been exerted to a greater degree than appears hitherto to have been the practice. It certainly might be expected, on the part of the public, that such an officer as the Storekeeper should not have been allowed "for the last ten years" to have carried on the business of his office without the supervision and control of any superior authority; more especially when it is obvious that there have been constant opportunities for making occasional inspections, sufficient for every purpose, by one or more of the Commissioners, without any difficulty or interference with their other duties.

Printing Establishment.

Printing Establishment.

The Excise department maintains a very extensive printing establishment, and, as the stock belonging to it comes under the character of stores, it has been placed under the superintendence of the Storekeeper.

The following extract from the examination of Mr. William Johnson, the storekeeper, shows the expense of this establishment:—

Page 52.

	£.	s.	d.	£.	s.	d.
Original outlay for Buildings	1,473	5	11			
,, ,, Machinery	7,118	16	8			
,, ,, Printing Implements	2,380	7	11			
				10,972	10	6
Additional outlay last year for Buildings	1,279	7	8			
,, ,, ,, Machinery	529	17	6			
,, ,, ,, Printing Implements	358	5	1			
				2,167	10	3
Interest on £10,972, original cost of Buildings, Machinery, &c., at 4 per cent.				438	17	0
Repairs of Buildings and Machinery, being the average amount of expense incurred, under that head, during the last eight years				60	0	0
Wages in the last year				1,790	8	1
Ink, colours, coals, and candles				168	9	4
Allowance at the rate of £3 per cent. on the original outlay (£7,118) for wear and tear of Machinery				213	10	0
				2,671	4	5
Deduct two-fifths, being the estimated amount of printing-paper, labels, and permits				1,068	9	8
				1,602	14	9
Add interest, at £4 per cent., on the additional outlay (£2,167) in the last year				86	13	0
Add for allowance for wear and tear at £3 per cent. on the cost (£529) of new Machinery				16	0	0
Expense of Letter-Press Printing				£1,705	7	9

Number of reams printed in the last year, 15,303, at 2*s.* 2¾*d.* per ream.

Page 53.

As the expediency of continuing this printing establishment of the Excise has been of late very fully inquired into by committees of the House of Commons, the Commissioners of Inquiry requested Mr. Hume, who had acted as the chairman of these committees, to attend them as a witness, and explain the course of inquiry which took place. The Commissioners insert a very full extract from Mr. Hume's evidence, which they consider establishes a complete case for altogether putting an end to this establishment. The extract from Mr. Hume's evidence concludes as follows:—

Mr. Hume's Evidence.
Pages 53 to 58.

As the select committee this session were unanimous in recommending the abolition of the Excise printing establishment, and understanding from Mr. Vernon Smith that the recommendation would be attended to, I waived further proceedings upon the subject. I would, however, suggest to the Commissioners that they should ascertain whether the Lords of the Treasury mean to proceed upon this report. There is one matter I would notice for the inquiry of the Commissioners,—the only argument advanced in 1831 against my proposition for the immediate abolition of the establishment, which was the necessity of secrecy in the

printing of labels and other matters that secured the duties on paper: the Board will be able to judge what force there is in that allegation, as that was, I believe, the only tenable ground they had.

The Commissioners of Inquiry express their entire concurrence in the recommendation of the committee of the House of Commons to abolish the Excise printing establishment, it appearing to them to be extremely objectionable to allow any public department to occupy itself with business which is incompatible with its regular duties. All such business either withdraws attention from those duties or is neglected. Besides, the transacting of it affords the means of making exaggerated statements of the quantity of business which a department does, and of using these statements as pretexts for keeping up extravagant official establishments. Page 58.

In reference to the concluding paragraph of Mr. Hume's statement, which relates to the alleged "necessity of secrecy in the printing of the labels and other matters that secured the duties on paper," the Commissioners observe, that, after a full examination of the means employed by the Excise for securing the due charge and collection of the duties on paper (the particulars of which are fully stated in their Fourteenth Report), they are fully convinced that no sufficient argument in favour of maintaining an official printing establishment at the Excise Office can be supported by any such necessity as that which is referred to as arising from secrecy in the preparation of labels or other printed forms which are made use of in charging those duties. The Commissioners believe it to be generally admitted that the attempts which have been made to secure duties by means of peculiarities in the forms or construction, or private marks, introduced into stamps or labels, have not only failed in their object of creating additional security, but have generally been found to offer facilities for fraud and evasion by means of successful imitations. They add, that the recent reduction in the rates of duty on paper, and the consolidation of those duties into a single class, must render the form of distinctive labels and stamps of still less importance. Page 59.

Diary Office. *Diary Office.*

Establishment.

1	Clerk of the Diaries	£170
1	Ditto	150
1	Ditto	140
1	Ditto	140
1	Ditto for Scotland and Ireland	170
5		£770

In 1797 the number of persons employed in the Diary Office was three, and their salaries amounted to £313. 6*s*. In 1834 the number of persons employed was four, and their salaries amounted to £600. Appendix No. 13.

The description given in the examination of Mr. Joshua Emerson, the first assistant-clerk of the Diary Office, of the nature and course of the business performed in the Diary Office, immediately suggests the impression that no separate office can be so appropriate to the due discharge of this business as the Secretary's Office; and the Commissioners of Inquiry state that they should, accordingly, have anticipated that the Diary business, even if not actually transacted in the Secretary's Office, would have been considered as belonging to a branch of it. Such, however, is not the case, for on Mr. Emerson being asked, 'Are you under the Secretary?' he replied, 'No, not at all; we communicate directly with the Board.' This appears to be one instance, in addition to many others, which the Commissioners have observed of a system prevailing with respect to the distribution of the ordinary business, arising in the department of Excise, according to which that business is unnecessarily divided and distinguished into numerous separate branches, and is allotted to be performed in separate and independent offices: a system which, instead of being attended with general convenience, is calculated to produce Page 61.

complication and repetition in transacting business, and to set aside the control which ought to be constantly exercised over all the officers belonging to it. This appears to be peculiarly the case with respect to this branch of business under consideration; and the Commissioners accordingly are of opinion that this office of the Clerk of the Diaries should be placed under the Secretary, and that he, as the head of it, should be responsible for the proper performance of the duties of it.

Page 61. The plan of entries in proper books of the proceedings of the officers who make surveys and compute the charges of duties, is an essential step towards establishing a good system of securities for good behaviour. But it is not enough to have these entries accurately recorded in diary-books; for the whole benefit that the public can ultimately derive from them will depend upon the use to which these books are applied after they have been prepared. In this instance, every thing seems to be well done that is requisite for preparing proper books; but nothing can be more objectionable than the mode pursued in acting upon them. Mr. Emerson says, 'When 'they are prepared they are taken down and placed before every Commissioner; 'each Commissioner has a number of diaries,' 'and they keep reading them con- 'stantly;' and it appears that this takes place four days in the week, at the rate of five books a day to each Commissioner. When a Commissioner has examined a book he writes upon it 'examined,' and then says, 'caution,' 'admonish,' 'reprimand,' such a one, or 'order such a one to be more careful.'

Examination of the Diary Books by the Commissioners.

The unfavourable opinion which we have been led to form with respect to the mode in which the several matters brought forward for decision by the diaries are disposed of, is principally founded on a consideration of the peculiar nature of the subjects to which these decisions relate. A large proportion of the points referred to in the diaries is of a description purely practical, relating to the manner in which the rules laid down for the survey and charge of the various duties on traders and manufacturers are carried into execution; and subject to all the varieties of practice produced by differences in the circumstances, local situations, or customs, under which the business in question may in the various parts of the kingdom be conducted. It would seem to be essential to the object of forming a correct conclusion on the comparative merits of the persons employed in the performance of these duties, that those who are intrusted with the decisions should have an accurate, and at the same time a comprehensive, practical acquaintance with the subjects to which they relate; such an acquaintance as it seems hardly possible for any individual to acquire without having been personally engaged in the service upon which he is called upon to judge, or at least in the immediate direction and supervision of that service. Constituted as the Board of Excise now is, none of its members can be considered as possessed of this qualification, and without it the Commissioners believe that it is not possible that they can acquire by a hasty reading of the diary books such an accurate knowledge upon the points on which they have to decide, as to form their judgments with that degree of caution and correctness which ought to govern them; more especially when it is borne in mind that these judgments are in general final and without appeal.

Page 62. This practice of bringing the diary books before the Commissioners to be examined, and at once decided upon, is similar to that of bringing before them all letters and petitions for examination and decision. In both instances the practice is liable to objection, as being inappropriate to the peculiar object for which the examination is intended, and as requiring it to be made under the most unfavourable circumstances; for nothing can be less likely to be well performed than an examination of a new subject by a Commissioner sitting at a Board-table, without having the assistance of a preliminary examination made by a competent and trustworthy officer. In order to derive full advantage from the labour and expense applied to the preparation of diary books, each book ought to be carefully examined in the

Diary Office; when the book contains nothing of importance, the chief clerk, with the approbation of the Secretary, should be allowed to dispose of it; but, when a book contains anything requiring notice, the chief clerk should write down what that is, and suggest what decision should be made upon it. An examination according to this plan would be conducted by competent persons; and every assistance would be provided for ensuring cautious and correct decisions at the least possible expenditure of time to those who exercise the directive power of the department.

Permit Writers.

Permit Writers.

England	5	Principal Permit-Writers, at	£150	0	0	£750	0	0
	8	Ditto	120	0	0	960	0	0
	3	Private Permit-Writers,	92	15	0	278	5	0
	140	London Permit-Writers,	90	0	0	12,600	0	0
	102	Country Permit-Writers,	85	0	0	8,670	0	0
	258					23,258	5	0
Scotland	21	Permit-Writers,	85	0	0	1,785	0	0
Ireland	32	Permit-Writers,	85	0	0	2,720	0	0
	3	Ditto	111	0	0	333	0	0
	314					£28,096	5	0

Permit Printing-Office.

Permit Printing Office.

1	Inspector of Permit-Paper	£158	15	0
1	Inspector of Permit Printing-Rooms	90	0	0
2		£248	15	0

Permit Examiners.

Permit Examiners.

1	Chief Examiner	£150	0	0
7	Examiners, at £100 each	700	0	0
8	Ditto, at £90 each	720	0	0
16		£1,570	0	0

From Edinburgh.	From Dublin.			
	1 Assistant	£138	9	2
Nil.	1 Clerk	100	0	0
	1 Ditto	90	0	0
	3	£328	9	2

Making the aggregate expense of this department £1,898. 9*s*. 2*d*.

Under the former arrangements the expenses amounted to £2,811. 10*s*. 9*d*., and the number of persons employed was twenty-five. The business is now conducted by nineteen persons, and a saving of £913. 1*s*. 7*d*. has been effected.

The security given by the chief examiner is £500, and that of each of the other examiners £300.

Page 63.

Permits for removing wine, tea, and also vinegar from the stocks of vinegar dealers, having been already discontinued, the Commissioners of Inquiry add that, should their recommendations be carried into full effect, the practice of requiring permits or certificates would be discontinued in all instances, except with regard to distillers; in which event there will obviously be no longer any necessity for maintaining any distinct establishment for a Permit Office. In the meantime, it is clear that the discontinuance of this system, with respect to tea, wine, and vinegar, must necessarily have occasioned a material diminution in the general business of printing, examining, transmitting, and delivering these papers as hitherto practised; and have rendered necessary a complete revision of this part of the establishment.

Permits or Certificates are still required for the following trades: *viz.*—

Permits are required for	Distillers.
	Rectifiers.
	Spirit Dealers.
	Do. Retailers.
	Maltsters who make malt for distillery purposes.
	Tobacco Manufacturers.
	Vinegar-Makers.
Certificates ditto	Paper-Makers—The Certificate must accompany paper removed from one mill to another to be finished.
	Soap-Makers.
Permits and Certificates ditto.	Tobacco Dealers.

Warehouse for Seized Goods.

Warehouse for Seized Goods.

1 Warehouse-keeper	£136	10 0
1 Assistant	80	0 0
1 Ditto	78	0 0
3	£294	10 0

Page 64. In 1797 the number of persons employed in this office was two, and the amount of their salaries was £117 a-year, with fees amounting to £15. 18*s.* In 1834 the number of persons employed was three, and the amount of the salaries £294. 10*s.*, with fees amounting to £221. 9*s.* 1*d.*

The inquiries of the Commissioners into this office lead them to believe that the duties of it are very properly performed.

Page 65. The general duties performed in this office do not appear to have called for observation, except with regard to one part of the business, which is not only of a peculiar and anomalous character in itself, but also involves the consideration of an important question as to the expediency of that part of the system adopted by the Excise, which renders necessary the exercise of the functions alluded to. In the description of the duties of the office, it is stated, 'That in this department the sale of re-distilled spirits is conducted,' and 'that the warehouse-keeper sells the same by auction, and superintends the delivery of them to the purchaser.' The re-distillation of spirits here referred to is that carried on at St. Katherine's distillery, which is an establishment erected for the purpose of applying the process of distillation, in works exclusively belonging to the department of Excise, to spirits of foreign manufacture which have been seized and confiscated for infraction of the Revenue laws.

The Commissioners of Inquiry have thought it their duty to enter at length into an examination of this part of the system, and with that view requested an explana-

Page 66. tion from Sir F. Doyle as to the nature and objects of the establishment in question, and also obtained the opinion of an eminent and experienced practical distiller upon the subject, both of which are inserted in the Report.

The Commissioners also obtained returns, of which the following will give some insight into the nature and extent of this distillery :—

St. Katherine's Distillery.
Appendix No. 67.

St. Katherine's Distillery.

Cost of Building and Repairs.

	£.	s.	d.	£.	s.	d.
1817.						
Purchase-money paid to the Treasurer of the Navy for freehold and leasehold property on north and south sides of Lower East Smithfield	12,000	0	0			
Deduct sums for materials sold	1,400	0	0			
				10,600	0	0
Building and repairs (to year 1827)				21,670	19	5
				32,270	19	5
1827-28.						
Received from St. Katherine's Dock Company, for purchase of the freehold premises north of Lower East Smithfield, constituting about two-thirds of said freehold	16,500	0	0			
Paid to said Company for converting the leasehold into freehold premises	5,500	0	0			
	11,000	0	0			
Cost of building, repairing, and fitting-up the present premises £3,457 8 7						
Received for fixtures £373 9 9						
Produce of old materials 584 1 5						
£957 11 2						
	2,499	17	5			
				8,500	2	7
Cost of the premises and buildings, all freehold, now held by the Excise				£23,770	16	10

St. Katherine's Distillery.

Erection of Machinery.—1817.	£.	s.	d.	£.	s.	d.
Stills, &c.	2,000	0	0			
Ditto	2,000	0	0			
Ditto	1,000	0	0			
Ditto and steam-engine	1,653	15	1			
				6,653	15	1
Spirit-vats and other utensils	1,902	6	5			
Ditto, and erecting the same	1,715	18	5			
	3,618	4	10			
Sinking a well, and other works	1,729	3	3			
				5,347	8	1
				£12,001	3	2

Number of Persons employed, and their Salaries.

Seven persons employed at salaries amounting to	683	2	0
A portion of the time of two accountants employed in keeping accounts of redistilled spirits, estimated at	80	0	0
	£763	2	0

Expense at Vauxhall.

Paid Calvert Clarke for lighterage from warehouses below-bridge for re-distilling, and for rent for 11 years, to 1819	28,341	17	3
Paid for casks, freight, warehouse-rent below-bridge, salaries and allowances to revenue officers attending Vauxhall, and for other incidental disbursements under agreement with Mr. Clarke	50,442	1	1
Expense incurred in 11 years	£78,783	18	4
Equal to £7,162. 3*s.* 6*d.* per annum.			

Expense at St. Katherine's.

Cost of purchase and buildings, &c., £32,270, at 6 per cent., from 1817 to 1827, 10 years	19,360	0	0
Ditto ditto ditto £23,769, at 5* per cent., from 1827 to 1833, 6 years	7,128	0	0
Expense incurred in 16 years	£26,488	0	0
Equal to	£1,655	0	0 per annum.
Cost of stills, machinery, &c., £6,653, at 10 per cent. per annum	665	0	0 ,,
Cost of spirit-vats, &c. £5,347, at 5 ditto ditto	267	0	0 ,,
Salaries of the persons employed in the distillery	763	0	0 ,,
Actual expense in the process of distillation	146	0	0 ,,
Conveyance and freight of spirits from the country to St. Katherine's (16 years), £8,911. 4*s.* 6*d.*, equal to	557	0	0 ,,
Casks, coopering, landing, housing, &c. (including Customs)	1,221	0	0 ,,
	£5,274	0	0 ,,
Deduct for portion of premises occupied for Import Offices	200	0	0 ,,
Charge upon the distillery	£5,074	0	0 ,,

Result of Distillery Operations.

VAUXHALL.—Distilled in 11 years 1,309,341 gallons, equal to 119,031 gallons per annum.
119,031 gallons, distilled at an expense of £7,162 per annum, is equal to 1*s.* 2¼*d.* per gallon.

ST. KATHERINE'S.—Distilled in 14 years 1,409,851 gallons, equal to 100.703 gallons per annum.
100,703 gallons, distilled at an expense of £5,074 per annum, is equal to 1*s.* per gallon.

An Account of the Estimated Expense at which the Distillery at St. Katherine's is at present carried on, and also the Rate per Gallon at which the Spirits are re-distilled.

	Annual Expense.		
Cost of present buildings, £23,769, at 5 per cent. per annum	£1,188	0	0
Deduct for portion of the premises occupied for Import Office	200	0	0
	988	0	0
Cost of stills, machinery, &c., £6,653, at 10 per cent. per annum	665	0	0
Ditto spirit-vats, &c., £5,347, at 5 per cent. per annum	267	0	0
Salaries of the persons employed	763	0	0
Expenses in the process of distillation	146	0	0
Conveyance and freight of spirits from the country	439	0	0
Casks, coopering, landing, housing, &c. (including Customs)	1,221	0	0
	£4,489	0	0

NOTE.—The quantity of spirits annually distilled, upon an average of the last five years, has been 72,724 gallons, which, at the yearly expense of £4,489, is equal to 1*s.* 2¾*d.* per gallon; but, had the present quantity been equal to that formerly distilled by Mr. Calvert Clarke, at Vauxhall, viz. 119,031 gallons, the expense would have amounted to 11½*d.* per gallon.

Excise Office, London,
1st September, 1835.

* From the alteration which has taken place in the value of money, it is considered that 5 per cent. will be an amply sufficient rate upon which to calculate the interest upon the amount of the outlay from 1827.

St. Katherine's Distillery. Page 66.

The Commissioners of Inquiry consider it unnecessary to enlarge upon the objections which on general grounds must be admitted to exist against the principle and nature of the establishment in question. We here find one of the most extensive of the public departments undertaking, both as manufacturers and dealers, one of the ordinary branches of private trade, and carrying on that business at the public expense, and by means of public officers, in competition with a class of regular traders who are engaged as dealers in, or manufacturers of, an article which is amongst the most productive of the commodities subject to taxation. The manufacture itself, thus carried on by a highly expensive process, is evidently a total waste, since the article to which it is applied has already been completely manufactured, and brought into a state for the ordinary market, before coming into the possession of the Excise; by whom the spirit is made to pass an additional time through the still, not with a view to any improvement in its quality, but merely for the purpose of destroying its identity, and reproducing it in a new shape as a further security to the Revenue. Such a system appears to the Commissioners to be so much at variance with all those principles on which the functions of a great department of finance should be arranged and administered, that in order to justify it much stronger reasons ought to be given than those which have been produced before them. The more the details connected with this establishment are examined, the more it will be found that they lead to the adoption of proceedings which ought to be most scrupulously avoided in every possible way in such a department as that of the Excise:—premises purchased, buildings erected, machinery provided, stores of various kinds bought, artificers and artisans employed, and a very difficult process of manufacture carried on, all with the public money, and all presenting opportunities for wasting and misapplying the public money.

Page 67.

The Commissioners express themselves well aware of the difficulties with which the Revenue departments have always had to contend, in their attempts to adopt some satisfactory mode for ultimately disposing of spirits seized and confiscated for infractions of the laws. The value of such seizures is well known to be sometimes very large, and the waste of such an amount of property by wilful destruction is naturally repugnant to the feelings of all who witness the act. The only alternative for the disposal of such property seems to be by a public sale, under sufficient precautions. The difficulty in adopting this course is that which is mentioned by Sir Francis Doyle to arise from the necessity of granting permits for the removal of the spirits so sold, and the danger of such permits being used as a cover to other smuggling transactions. The Commissioners observe, however, as to the manner in which the sales of seized spirits were formerly conducted by the Excise, that it does not appear that those precautions were taken which obviously might have been resorted to, for the purpose of preventing a fraudulent use being made of the permits issued for the spirits so sold. It seems to have been the practice, at the sales above alluded to, to sell the spirits at the places where they were seized, and in the same tubs or vessels in which they were seized; and there can be no doubt that by such a course an opportunity, as well as a temptation, was offered, for making use of the permits to cover a further part of the same or a similar cargo, which might have been successfully brought ashore. This danger, however, would in a great degree have been prevented, by the obvious precautions of directing, first, that no sales of seized spirits should take place, except at some of the larger ports or places where there should be a regular establishment of the Customs or Excise; and secondly, that previously to such sales the spirits should be transferred from the small tubs or vessels in which they were seized, into the larger sized casks used in the legitimate trade. Until it shall be made to appear that some such mode of sale as is above suggested, accompanied by any other precautions which

the experience of practical men belonging to the departments of Customs and Excise may point out, has been tried, and been proved to be productive of the evils which have been described, they cannot admit that any sufficient grounds have been alleged for the adoption of the objectionable system of re-distillation by the Excise. Their objections to that system, as already mentioned, are founded on principle, and therefore are not liable to be removed, even if it could be successfully shown that the practice in question was a source of profit to the revenue, a fact which does not in their opinion appear to be in any respect established. *St. Katherine's Distillery.*

It further appears that, while the Excise department contends that all seized foreign spirits ought to be re-distilled, the Customs department is empowered to sell them without re-distillation, by a Treasury Minute dated 29th December, 1817, and by the 3 and 4 Will. IV, c. 53. The quantity sold by the Customs, in 1835, was 1,174¼ gallons. Page 68.

After the above observations, the Commissioners observe that it is hardly necessary they should add their decided opinion that the St. Katherine's distillery should be permanently discontinued; and that the spirits seized should in all cases be sold, in the manner and under the precautions already pointed out.

As regards the danger of smuggling in the case of the sale of seized spirits, the Commissioners observe that the most effectual way to meet the difficulty would be, to remove the existing temptation to an infraction of the laws by reducing the present exorbitant duties on foreign spirits. These duties have not only occasioned the great expense which has been incurred on this distillery, but, together with the equally exorbitant duty on tobacco, have led to the established annual charge of £360,000 for the preventive water-guard. Page 69.

HOUSEKEEPER'S ESTABLISHMENT.—DOOR-KEEPERS AND LETTERMEN—MESSENGERS. *Housekeeper's Establishment.* Page 70.

1	Housekeeper	£200
1	Porter	50
1	Yard-keeper	50
9	{Day / Night} Watchmen, at £50 . .	450
10	Fire-lighters, at £60	600
22		£1,350

NOTE.—One of the fire-lighters receives an allowance of £20 a year for taking care of the stables at the office while the office is open.

The like sum is paid to another fire-lighter for taking care of the private rooms and passages adjoining the Board-room, and in order to prevent the intrusion of improper persons, by whom several petty thefts had been committed.

One of the day-watchmen is employed to take care of the vaults and cellars under the building while the office is open; for this service he has an allowance of £20 per annum.

The yard-keeper attends every evening to convey letters received, after the office is closed, from the Treasury and other public departments, to the residence of the Commissioners and Secretary, for which he has an extra allowance of £20 per annum.

A night watchman is also employed to assist the letterman at the Post Office when the letters are very numerous, and to convey letters addressed to the Commissioners and Secretary to their respective residences on holidays, and when they are prevented by illness or any other cause from attending the office: for this duty he receives an extra allowance of £40 a year.

These salaries and emoluments of the fire-lighters thus employed amount to about £80, of two of the watchmen to £70, and of the other watchmen to £90 per annum; and it does not appear that the business could be executed in so economical a manner by any other arrangement.

The porter, yard-keeper, watchmen, and fire-lighters, each give security for £200.

Scotland.

1	Housekeeper	£100
1	Coal-Porter	35
2		£135

DOOR-KEEPERS. *Door-keepers.*

3 Door-keepers, at £100 each . . . £300

The principal door-keeper is in the receipt of emoluments amounting to about £10, as nominal informer in judicial proceedings.

MESSENGERS. *Messengers.*

6 Messengers, at £78 10*s.* each . . . £471 0 0

The Commissioners of Inquiry observe that, if the Court of Summary Jurisdiction should be abolished, according to the recommendation contained in their Third Report, the business of the Messengers will be reduced, and a smaller number will be wanted.

Port of London and Out-ports.

Export and Import Officers.

On the establishment of the Excise there are several officers who attend at certain ports and perform duties connected with the export, import, and coasting trade of this country. The numbers of them, their salaries, and their duties, are fully described in the following extract from the Report of the Commissioners:—

Port of London.

1	Port-Surveyor			£231	5 0
2	Port-Gaugers	1 at £148 0 0		148	0 0
		1 „ 129 10 0		129	10 0
5	Import-officers	4 „ 111 0 0		444	0 0
		1 „ 100 0 0		100	0 0
16	Port Permit-writers	1 „ 127 7 8		127	7 8
		4 „ 111 0 0		444	0 0
		1 „ 100 0 0		100	0 0
		1 „ 98 12 6		98	12 6
		9 „ 90 0 0		810	0 0
1	Sample-Drawer	„		87	15 0
2	Coast-Officers	„ 88 12 6		177	5 0
14	Watchmen on the Quays,	8 „ 54 0 0		432	0 0
	additional (2*s.* per day	2 „ 44 0 0		88	0 0
	when employed)	4 „ 34 0 0		136	0 0
2	Watermen	„ 70 0 0		140	0 0
43				£3,693	15 2

Liverpool.

1	Port-Surveyor		£185	0 0
1	Gauger and Weigher		148	0 0
4	Port-Officers	2 at £129 10 0	259	0 0
		1 „ 111 0 0	111	0 0
		1 „ 97 10 0	97	10 0

Bristol.

1	Gauger	£120	0 0
1	Assistant-Gauger	85	0 0

Plymouth.

1	Import-Officer	110	0 0
9		£1,115	10 0

Export Department, London.

2	Export-Surveyors, at	£58 10 0	£117	0 0
2	Assistant Ditto, „	48 15 0	97	10 0
32	Officers, „	93 12 6	2,996	0 0
36			£3,210	10 0

Emoluments.—The port surveyor receives 1*s.* for making out each bond on the exportation of re-distilled spirits, and the importation of tea by the East India Company. The emoluments amount to about 4*l.* per annum.

Out-ports.

1	Export-Surveyor	£180	0 0
1	Assistant Ditto	180	0 0
16	Export-Officers, at £88 15 0	1,420	0 0
18		£1,780	0 0

Page 73.

In a former part of this Report the duties are mentioned which have been transferred from the Excise to the Customs department, and also the duties which have been repealed, the drawbacks of which on exportation occasioned the employing of Excise officers at the ports; and, on comparing the number of officers which were employed before the transfer and repeal of these duties with the number now employed, the Commissioners of Inquiry express their opinion that the

reduction has not been carried so far as it should have been, but that they consider the object of diminishing expense in conducting the port business may be better secured by other means than merely employing a smaller number of officers.

With this object in view they examined Mr. Dean, the chairman of the Customs, upon the expediency of getting rid of this branch of the Excise establishment by transferring it to the Customs; and it appearing from his evidence that the officers of the Customs are at present very much engaged and connected with all the port business which is done by Excise officers, and that there would be no difficulty in the Customs' officers discharging it on returns furnished by the Excise, they think the whole of it, as described in the Report of the Commissioners, should be transferred from the Excise to the Customs' department. Page 74.

Whatever business relates to the export, import, or coasting trade, obviously belongs more properly to the Customs than to the Excise department; and the Commissioners think that the business will not only be more economically performed if the transfer take place, but that a remedy will, at the same time, be provided against the delay and trouble in shipping goods, of which they had many complaints in consequence of the complicated regulations which are unavoidable from having two departments concerned in the business.

SURVEYING-GENERAL-EXAMINERS AND COUNTRY EXAMINERS. *Surveying-general-examiners.*

	£.	£.		£.	£.
6 First Class	1 at 550		20 Fourth Class	6 at 300	
	5 at 500			14 at 250	
		3,050			5,300
17 Second Class	1 at 400		62 Country Examiners	at 150	
	16 at 350				9,300
		6,000	1 Sorter of old Books	80	
5 Third Class	1 at 350		1 Assistant Ditto	80	
	4 at 300				
		1,550	112		£25,360

The official description of the duties allotted to the above class of officers sufficiently bears out the statement with which it commences, that 'they are employed in business of the highest importance;' in fact, were it not for the mention made of that part of their duty which relates to 'reporting upon cases of intricacy and doubt,' it might well be supposed that the description applied to the duties entrusted to the highest authorities in the department, rather than to any class of subordinate functionaries; the duties of 'continually revising the schemes for the 'distribution of business throughout the country, of considering and reporting 'upon all proposals for the amendment of the laws; of inspecting the operations 'of traders, and of the mode in which the officers perform their several duties in 'different parts of the country,' would seem peculiarly to belong to those who are charged with the general superintendence of this branch of the revenue. It is probably owing to a general knowledge of the importance of the duties thus committed to the Surveying-general-examiners, and especially of the extent of the authority in the actual administration of the business of the department, which in consequence becomes vested in them, that the Commissioners of Inquiry have found an impression to prevail amongst those who are most practically conversant with the concerns of the Excise, that this class of officers has been permitted in a great degree to usurp the functions and to supersede the authority of the Board. The Commissioners have thought it right to allude to this impression in the first instance, because the fact of its existence may serve as an explanation of some expressions contained in communications which they have received from various quarters on the general business of the department, in which this supposed dele- Page 77.

Surveying-general-examiners.

gation of authority is pointedly animadverted upon. There can be no doubt, also, that the prevalence of the impression above alluded to has been materially extended by the equal notoriety of the circumstance, that within these few years the number of the Surveying-general-examiners, as compared with the general business of the department, has been considerably augmented; and the extent of their agency in the general superintendence of that business has in consequence been proportionately increased.

The examination of this part of our subject obviously involves considerations of peculiar importance, not only as relating to questions of economy in managing the business of the department, but also as relating to questions regarding the general system and principle of the administration.

In 1797, when the gross receipt of Revenue for England was 11,069,668*l.*, the officers, who at that time performed most of those duties which are now performed by Surveying-general-examiners in England, were six in number, namely, four general examiners and two standing examiners, and their salaries amounted to 709*l.* a year.

In 1815, when the gross receipt of Revenue for England was 27,348,097*l.*, that is greater by 16,486,915*l.* than it was in 1835, the number of Surveying-general-examiners for England was thirty, and their salaries amounted to 7,500*l.* a year. The year 1815 is one with which it is more correct to make a comparison, because before that year the old offices of general examiners and standing examiners had been abolished.

In 1835, when the gross receipt for England was 10,861,182*l.*, the number of surveying-general-officers for the United Kingdom was forty-eight, and their salaries amounted to 15,900*l.* a year.

Page 78.

In bringing forward these comparative statements, the Commissioners state that they are quite aware that the amount of Excise revenue, collected at different periods, cannot be taken as a complete criterion of the number of officers which, during that period, may have been required; and also that in the last year of the comparison (1835) the circumstances of Scotland and Ireland may have occasioned an extraordinary demand for the services of this description of officer in those parts of the kingdom; but, after making ample allowance on these grounds, when on the other hand they take into consideration what has of late years been done towards facilitating and simplifying the business of the department, not only by the reduction of duties, but also by the various improvements in the means by which that business is performed, they feel called upon to express their opinion that the present establishment of Surveying-general-examiners is more numerous and more expensive than is required for the service of the department under a due system of administration and control.

The Commissioners consider it hardly necessary to add that their opinion on this point would be subject to material alteration, if it could be shown that the increased establishment in question had been productive of advantages in respect to a better and more regular collection of the Revenue, or a more generally efficient administration of the service, in any degree commensurate with the additional charge thereby occasioned to the public: as evidence, however, that such has not been the case, the Commissioners refer to several of their preceding Reports, especially those relating to British Spirits—to the Malt Duty in Ireland—to Glass—to Paper—and to Soap—for the particulars of numerous instances in which a systematic course of infraction of the laws, and evasion of duty, has been permitted to continue through a considerable period of years, with scarcely an attempt at interference.

Duties of the Surveying-general-examiners.

The first class of Surveying-general-examiners, six in number, are, for the most part, required to be in constant attendance at the Chief Office, for the purpose of assisting the Commissioners in the discharge of their duties: in reference to which fact the Commissioners of Inquiry observe, that if the Commissioners themselves, or a proportion of their number, were duly qualified by the possession of that practical knowledge which is necessary for deciding upon the technical points and questions of detail which form the bulk of the daily business brought before them, they would have been competent to decide all these points on which they now require assistance; and that the expense of keeping up the first class of these officers might have been saved. In this view of the subject the Commissioners of Inquiry have been led to allude to the practice which has prevailed in regard to the selection of individuals for Commissioners who have had no opportunities of acquiring any knowledge of Excise business, and which has led to the necessity of paying so largely for furnishing them with the aid of so many Surveying-general-examiners.

Page 79.

The second and fourth classes of Surveying-general-examiners, thirty-seven in number, are employed, as occasion may require, in making inspections of the proceedings of surveying officers, and of those districts where smuggling prevails. The Commissioners of Inquiry observe that there can be no doubt of the immense advantage which such an establishment is calculated to produce, by affording to the superintending authorities of the department the readiest means of ascertaining facts, of issuing orders, and of checking irregularities by the immediate and unexpected dispatch of competent and confidential officers to any point at which their services may be required; but that, in order to secure the full benefit of such an institution, it should be accompanied by a system of constant and universal vigilance and activity on the part of those by whom the services of these agents are directed, so that the existence of this extraordinary supervision, in addition to the ordinary one, should be at all times felt, though not seen, by those subject to its control; and they should in consequence never consider themselves safe in occasional infractions of the law, much less in the continued practice of them.

Page 80.

The Commissioners repeat their opinion that the services of these Surveying-general-examiners have not, either in respect to the constancy or the activity with which they have of late years been employed, been rendered so available as they might have been to the important objects of general supervision and check; and that, consequently, the heavy expense at which this part of the establishment is maintained, has failed in producing the effect for which it was incurred. They state also that they have found the amount of this expense to be a topic of strong comment and remonstrance, and that they have received numerous representations on this subject, principally in writing, quotations from which are inserted in the Report, the two first being from letters of individuals who formerly were in the service of the Excise.

Pages 81, 82.

Travelling in Pairs.

Several witnesses have represented, that the practice of sending out Surveying-general-examiners on their inspections *in pairs* leads to a useless expense. The object in introducing this practice, it is understood, was to make up cases for Exchequer prosecutions. It has also been stated, that the approach of these inspecting parties is always known by the officers and traders; on which point the Chairman of the Board states that, 'in the last two or three years these officers 'have acquired experience, and contrived means of counteracting in some measure 'the schemes for making their approach known.'

Page 82.

Travelling Charges.

A very considerable expense is annually incurred for the travelling charges of these officers. The amount of the expenses for travelling, &c., beyond the ordinary

pay of Surveying-general-examiners, in the years 1832, 1833, and 1834, was as follows:—

1832	£7,268	3	3
1833	6,114	4	9
1834	6,494	8	5

The whole expense for 1834 was, for salaries, 15,900*l.*; travelling charges, 6,494*l.*; making together 22,394*l.*

Comparison with the Surveyors-general of the Customs.

The business of Excise inspections, as it is performed by the Surveying-general-examiners, being in principle analogous to that of the Customs inspections, which is performed by the Surveyors-general of the Customs, the Commissioners of Inquiry obtained from that department returns, from which it appears that the

Page 83. total number of Surveyors-general employed in that department is *five*, at salaries of 800*l.* per annum each, making a total of 4,000*l.* per annum, and that the total amount of their travelling expenses in the year 1833 was 1,606*l.* 1*s.* 6*d.*

In bringing forward the above-mentioned class of officers belonging to the Customs, in comparison with the several classes of Surveying-general-examiners of Excise, the Commissioners of Inquiry observe that it is not their intention to intimate that the employment of these classes of officers in the respective departments is in all respects the same, either as to its nature or its extent; being well aware that a greater number of this intermediate class of officers may be required in the Excise than in the Customs, in consequence of the revenue with which the former department is intrusted being attended, from the mode of charge, with a greater degree of employment to the officer, both in respect to superintendence and calculation, and from the mode of collection giving occasion to a greater subdivision and dispersion of business throughout the numerous districts of the kingdom.

Page 84. In making the comparison, however, they state that the general objects to which the services of the class of officers under consideration are directed, will be found to be analogous in the two departments. It should be observed also, that although the amount of revenue received may not afford an accurate criterion of the business to be performed in collecting it, yet there can be no doubt the amount of business must in every part of the establishment be materially affected by the amount of revenue; and it will be seen that in the year to which the above comparative statement particularly alludes (1834), the gross revenue collected by the Customs was 21,118,920*l.*, whilst that collected by the Excise was 16,756,716*l.*

Pages 84, 85, 86. The Commissioners have also inserted at length in the Report a copy of the printed instructions under which the services of the Surveyors-general of the Customs are performed; from which it will sufficiently appear, that it is only by means of a well considered and comprehensive system of arrangement, carried into execution under the immediate and constant superintendence of the Board, that a number of Surveyors-general, so limited, can be enabled to discharge a branch of business so extensive as that which is intrusted to them, comprising a complete and practical inspection of, and report upon, every distinct establishment, belonging to the department of Customs, throughout the United Kingdom; and they conclude

Page 86. their comparison of the business of the Surveyors-general of the Customs with that of the Surveying-general-examiners of Excise, by representing the necessity of a revision of the latter establishment, with a view to ascertain whether it may not be practicable, by the application of a system of economy and dispatch, similar to that which has been brought into successful operation in regulating the business performed by the five Surveyors-general of the Customs, to effect a material saving of expense, and an improved system of management, with respect to the business now performed by the thirty-seven Surveying-general-examiners of Excise.

Acting as Collectors.

By the returns of the distribution of the Surveying-general-examiners it appears that no fewer than twelve of them were doing the duties of collectors, the frequent necessity for employing them in this manner being adduced as a reason for the necessity of maintaining the establishment of that class of officers at its present extent; a reason, however, the validity of which the Commissioners do not admit, being of opinion that under the constant facilities thus afforded of obtaining a substitute, it might be expected that collectors would be allowed to be absent from their duties who would otherwise be obliged to attend to them.

Page 87.

The third class of Surveying-general-examiners, five in number, are employed in examining the books of the surveying officers, for the purpose of ascertaining their characters previous to promotion. This is a very important and laborious duty, and appears to us, from the evidence we have received respecting it, to be discharged in an efficient manner.

Page 88.

The Commissioners of Inquiry conclude their observations on this branch of the establishment by some general suggestions for the arrangement of the business, under which the present number of Surveying-general-examiners would be reduced to *ten;* with a view to which they express their opinion that the duty of acting for collectors when unable to go their rounds, might, in most cases, be safely intrusted to supervisors; and that as to those duties which are performed by the third class of examiners, namely, the examining of the surveying books of officers for taking out characters for promotion, this business should be done by clerks, selected from supervisors of long standing, in the branch of the Secretary's Office which the Commissioners will hereafter propose to be established for superintending the general business of inspections.

Country Examiners.

Country Examiners.

The large number of country examiners that is now employed requires some observations. In 1797, the number employed for England was twenty-four, and their salaries amounted to 1,989*l.* a year. In 1815, when the gross receipt of revenue for England was greater than it now is by 16,486,915*l.*, the number employed was forty, and their salaries amounted to 6,000*l.* a year. In 1835, the number employed for the United Kingdom was sixty-two, and their salaries amounted to 9,300*l.*

Page 89.

As the duties which are performed by the country examiners are of such a nature that they vary in extent exactly in proportion to the number of the surveying officers who are employed on the Excise establishment, it would appear that the number now employed is much too large. In 1797, when there were, for England, 3,822 officers employed, the number of country examiners was twenty-four; and therefore, according to the proportion of twenty-four to 3,822, as there are now 5,124 officers employed, the number of country examiners ought to be thirty-two, instead of sixty-two.

Page 90.

In 1819, when there were 4,277 officers employed, the number of country examiners was forty; and, therefore, according to the proportion of forty to 4,277, the number of country examiners now ought to be forty-eight instead of sixty-two. In 1819 the gross receipt of revenue for England was greater than it is now by 12,960,659*l.*

The Commissioners of Inquiry recommend that the duty now performed by country examiners, of examining at the Chief Office the surveying-books of officers, with the view to their promotion, should be transferred to the clerks proposed to be appointed in the inspective branch of the Secretary's Office; and that

the number of the country examiners should be reduced, so as not to exceed what is absolutely necessary for performing the other duties which they now perform.

Surveying Department.

Excise Surveying Department.

The following is taken from the Report of the Commissioners:—

Country Establishment, England.

2	Collectors	at	£550	0	0	£1,100	0	0
11	Ditto	„	450	0	0	4,950	0	0
23	Ditto	„	400	0	0	9,200	0	0
19	Ditto	„	350	0	0	6,650	0	0
2	Supernumerary Collectors	„	148	0	0	296	0	0
317	Supervisors	„	200	0	0	63,400	0	0
2,568	Officers	„	100	0	0	256,800	0	0
76	Assistants	„	85	0	0	6,460	0	0
54	Supernumeraries	„	52	0	0	2,808	0	0
3	Collectors' Clerks	„	145	0	0	435	0	0
51	Ditto	„	140	0	0	7,140	0	0
1	Ditto	„	138	10	0	138	10	0
2	Ditto	„	135	0	0	270	0	0
2	Ditto	„	130	0	0	260	0	0
2	Ditto	„	115	0	0	230	0	0
107	Expectants	„	50	0	0	5,350	0	0
3,240						£365,487	10	0

Scotland.

2	Collectors	at	600	0	0	£1,200	0	0
1	Ditto	„	500	0	0	500	0	0
3	Ditto	„	450	0	0	1,350	0	0
5	Ditto	„	400	0	0	2,000	0	0
5	Ditto	„	350	0	0	1,750	0	0
75	Supervisors	„	200	0	0	15,000	0	0
618	Officers	„	100	0	0	61,800	0	0
45	Assistants	„	85	0	0	3,825	0	0
15	Supernumeraries	„	52	0	0	780	0	0
1	Collectors' Clerk	„	200	0	0	200	0	0
1	Ditto	„	150	0	0	150	0	0
16	Ditto	„	140	0	0	2,240	0	0
88	Expectants	„	50	0	0	4,400	0	0
875						£95,195	0	0

Ireland.

1	Collector	at	£600	0	0	£600	0	0
5	Ditto	„	450	0	0	2,250	0	0
9	Ditto	„	400	0	0	3,600	0	0
6	Ditto	„	350	0	0	2,100	0	0
77	Supervisors	„	200	0	0	15,400	0	0
377	Officers	„	100	0	0	37,700	0	0
62	Assistants	„	85	0	0	5,270	0	0
21	Supernumeraries	„	52	0	0	1,092	0	0
1	Collectors' Clerk	„	200	0	0	200	0	0
1	Ditto	„	150	0	0	150	0	0
21	Ditto	„	140	0	0	2,940	0	0
1	Ditto	„	130	0	0	130	0	0
1	Ditto	„	90	0	0	90	0	0
35	Expectants	„	50	0	0	1,750	0	0
618						£73,272	0	0

Warehouse-keepers for Bonded Spirits.

Dublin	1 Warehouse-keeper	£276	18	6
	1 Ditto	276	18	6
	1 Assistant Ditto	140	0	0
	1 Ditto	140	0	0
	1 Porter, 18*s.* per week	46	16	0
Belfast	1 Warehouse keeper	231	5	0
	1 Assistant Ditto	138	15	0
Cork	1 Warehouse-keeper and Export Officer	100	0	0
8		£1,350	13	0

Scotland.

1	Register of Seizures	£50	0	0

Surveying Department.

In 1797 the number of officers employed for the country establishment of England was 3,155*, and their salaries amounted to 214,564*l.*, the gross receipt of revenue for England being 11,069,668*l.*

Page 93.

In 1815 the number of officers employed for the country establishment of England was 3,516, and their salaries amounted to 394,332*l.*, the gross receipt of revenue for England being 27,348,097*l.*

In 1824 the number of officers employed for the country establishment of England was 3,471, and their salaries amounted to 394,686*l.*, the gross receipt of revenue for England being 26,372,141*l.*

In 1835 the number of officers employed for the country establishment of England was 3,186, and their salaries amounted to 363,440*l.*, the gross receipt of revenue for England being 10,861,182*l.*

In comparing 1835 with 1815 we see that, notwithstanding the gross receipt is now less by 16,486,915*l.*, the number of officers is less only by 330, and that the salaries are of less amount only by 30,892*l.*

In comparing 1835 with 1824 we see that, notwithstanding, since 1824, duties have been transferred to the Customs which produced 11,238,300*l.* a year, and duties repealed which produced 6,782,000*l.* a year, making together 18,020,300*l.*, in 1835 the number of officers employed is less only by 285, and that the aggregate amount of salaries is less only by 31,246*l.*

Page 94.

An examination of the above comparative statements must, as it appears to the Commissioners, necessarily lead to the conclusion that the reductions in the surveying establishment have not kept pace with the reductions in the business which they are appointed to perform; and consequently that the number of that class of officers appearing on the last return referred to is greater than can be justified by the actual demands of the service.

It is to be observed that, with respect to the London district, a very considerable reduction of officers took place some years ago. In 1819 a new arrangement was made of the whole business in London, by which a large saving of expense was effected; but there was ample room for such a change, as nothing could be more extravagant than the old establishment; and the Commissioners of Inquiry add, that if the several recommendations which they have proposed in former Reports, and which they propose in this, for diminishing the business of the department, be adopted, a very considerable further reduction ought to be made in the London surveying establishment. The revenue paid directly into the Chief Office has of late years been very much diminished. The amount of Excise duty paid directly into the Chief Office was, in 1829, 6,013,157*l.*; in 1833, 4,951,659*l.*; and in 1834, exclusive of the duty on tea, transferred to the Customs, 1,462,919*l.*

Revenue paid into the Chief Office.

Collectors.

It will be seen from the above official return that the collectors of Excise are considered as forming a part of the surveying establishment; it does not however appear from the explanation of the duties which are intrusted to these officers, that they are expected to take any part in the actual business of the survey, except that of inspecting the supervision diaries, and hearing the explanations of the officers of all charges against them.

But although the principal business of the collector is that of receiving and accounting for the Excise revenue, and of attending to the hearing of all informations within his district, and is therefore distinct from the ordinary business of the survey, there can be no doubt that any circumstances which may affect the general nature and extent of the business performed by the surveyors must also have a

* Expectants were not included in the establishment until subsequently to 1815.

corresponding effect on that which is intrusted to the collector; and therefore the observations which the Commissioners of Inquiry have offered as to the apparent disproportion between the present strength of the surveyor's department, compared with the same department in a former year, in reference to the general amount of business at the two periods, must apply in some degree to the establishment of collectors. It appears, from the statement annexed to the description of the office of collector, that, by a report of the Board in the year 1830, considerable reductions in 'the esta 'blishment of the collector's branch were suggested as practicable,' and that subsequently some of these reductions have been carried into effect, making a saving in the general amount of collectors' salaries of 650*l.* per annum. Notwithstanding these reductions, however, the number of these officers still amounts to ninety-two, and their salaries form a heavy item in the general establishment. As the necessity for the large number of this class of officers, and the great expense incurred in respect of them, not only in their own branch of the establishment, but in all the other offices with which they are in communication, arises in a great degree from the number of accounts they are required to furnish, and the great labour and expense occasioned by the examination of these accounts in the Accountant's Office, it has occurred to the Commissioners of Inquiry to consider whether there is any necessity for collecting the Excise duties so frequently as eight times a year.

Collector's Rounds The inconveniences which might arise from not having so many as eight rounds for collecting them are the possible loss of revenue by the failure of traders to pay what is charged against them; and a deficiency of funds in the Exchequer for meeting the wants of the Treasury for defraying the public expenses. But there is no reason to apprehend that either of these inconveniences would arise if the number of rounds were diminished one-half. The Commissioners possess various and ample securities against loss by defaulting traders; and the quarterly periods of collecting the duties might be so arranged as to correspond with the periods when the dividends on the debt are paid. But the means which the Treasury possesses of obtaining money from the Bank of England, on Exchequer deficiency bills, makes it quite certain that, in this respect, a quarterly collection would not be attended with any serious inconvenience.

Page 95. The following are some of the advantages as to the saving of labour and expense that would be produced by the proposed change. The number of collectors might be very considerably reduced, and also the number of collectors' accounts. The business of arranging them under separate heads, examining them, auditing them, and every other business belonging to those accounts, might be greatly diminished. Much less of the time of the supervisors and surveying-officers would be taken up in attending collectors when on their rounds. The traders who pay the duties would be greatly relieved by having fewer accounts to make up, and fewer journeys to perform in attending the collectors.

Collector's Arrears and Defaulters. According to returns in the Appendix of arrears and defaulters, with reference to collectors and other Excise officers, it seems that the public has sustained very little loss by them. The amount of arrears and defaulters in England, for the twenty years preceding 1834, is 656*l.* 12*s.* 10¼*d.* The amount in Scotland and Ireland, since the management of the Excise in these countries has been under the London Board, is, for Scotland 1,428*l.* 9*s.* 5*d.*, and for Ireland 1,560*l.* 5*s.* 11¾*d.*

In the course of their several Reports on the Excise duties the Commissioners have had occasion to examine, in great detail, the several surveys which are called cautionary surveys, or surveys on articles which do not pay duty; and have felt it their duty, on finding how much these surveys cost the public, how vexatious they are to the traders, and how utterly useless in protecting the revenue, to recommend

that they should be discontinued on brewers, paper stainers, pasteboard makers, tobacco and snuff manufacturers, dealers in tea, wine, brandy, and vinegar, and retailers of spirits. Upon examining how far it is expedient to continue these cautionary surveys of several other trades, the Commissioners have come to the conclusion that they ought to be discontinued on all those trades which do not pay growing duties; so that the only surveys which should remain would be those on maltsters, soap makers, brick makers, paper makers, glass makers, distillers, rectifiers, and vinegar makers. The effect of carrying these recommendations into effect would be to relieve 566,303 traders from the Excise survey, and to continue it on 21,614. By these means an opportunity would be afforded of making a very large reduction of surveying officers, and giving relief from vexatious interference to many branches of trade.

The following is a return of the several trades subject to Excise survey, and of the number of traders surveyed in each trade in 1835, distinguishing England, Scotland, and Ireland. The total number of traders surveyed was 587,917:— Page 96.

Number of Traders surveyed in 1835.

	England.	Scotland.	Ireland.	Total Number.
Brewers of Beer for Sale, viz.—				
Common Brewers	1,918	216	232	2,366
Retail Brewers	23	22	..	45
Brewing Victuallers	25,456	323	4	25,783
Other Brewers	14,521	..	..	14,521
Total number of Brewers	41,918	561	236	42,715
Maltsters	12,695	1,171	388	14,254
Soap Makers	263	39	..	302
Brick Makers	5,711	127	..	5,838
Paper Makers	442	49	57	548
„ Stainers	94	1	45	140
Pasteboard Makers	56	1	..	57
Glass Makers	116	13	6	135
Distillers	13	248	95	356
Vinegar Makers	39	5	5	49
„ Rectifiers	2	..	..	2
Pyroligneous Acid Makers	28	1	2	31
Rectifiers	105	8	19	132
Tobacco and Snuff Manufacturers	303	151	291	745
Tallow Melters	2,737	188	..	2,925
Glass Pinchers	56	..	..	56
Malt Roasters	20	1	3	24
Crude Pyroligneous Acid Makers	24	5	..	29
Soap Claimants	2,374	327	..	2,701
Whitelead Makers	..	..	..	..
Snuff Mills	3	4	..	7
Card Makers	6	..	..	6
University Printers	3	2	2	7
Iron-liquor Makers	1	..	..	1
Spirit Grocers	..	..	45	45
Dealers in Brandy	2,082	58	98	2,238
„ Wine	1,812	34	218	2,064
„ Tea	79,181	13,590	12,203	104,974
„ Tobacco	148,850	13,027	11,989	173,866
„ Vinegar	77,539	2,351	3,593	83,483
Spirit Dealers who have also Retail Licences	1,094	511	318	1,923
Retailers of Spirits	47,384	16,391	18,957	82,732
„ Wine	18,701	2,527	2,772	24,000
„ Sweets	556	29	48	633
Beer Dealers	905	30	33	968
Retailers of Beer not to be drunk on the Premises	23	22	..	45
„ Beer, under 1 William 4, c. 64	34,568	..	..	34,568
„ Cider only, Ditto	1,140	..	..	1,140
Corn Mills	..	..	1,882	1,882
„ Kilns	..	..	2,296	2,296

Copious extracts are inserted in the Report from the examinations of Sir Francis Pages 96 to 103.

Dismissals. Doyle, Mr. Charles Browne, Mr. Hetherington, and Mr. Logie, as containing very important information relative to the Excise surveying officers.

With respect to dismissals from the service, the following extract is inserted from Mr. Charles Browne's evidence, from which it appears 'that the Board do 'not consider the discharge final; for if, after the officer shall have been a certain 'time out of the business, they shall find that his conduct is amended, and if the 'fault for which he was dismissed was not of such a nature as to impeach his 'integrity, or to affect very seriously his conduct, they admit him into the service 'again, after from about six to twelve months.'

Page 103. On the subject of officers dismissed from the service in cases of improper conduct, the Commissioners of Inquiry remark, that it appears, from part of the examination of Mr. Hetherington, that the Board of Excise had omitted to order some officers to be prosecuted who had been guilty of great frauds on the revenue; upon which the Commissioners observe, that omissions of this kind must be most injurious in such a matter as the collecting of Excise duties, where, from the nature of the service, every officer is necessarily so much exposed to be tempted to be guilty of corrupt practices. Nothing but a strict and, at the same time, just exercise of the powers of punishment and reward can preserve a proper performance of duty; and therefore we are of opinion that one of the most important functions of the Commissioners is to take every opportunity of punishing and exposing officers who are found guilty of the smallest participation in fraud.

The evidence of Mr. Hetherington respecting the supplying of the establishment with proper officers shows that there is no difficulty on this point, notwithstanding the low salaries they receive and the great labour they undergo.

Appointment and Promotion of Officers. The Commissioners of Inquiry express their opinion that the rules and proceedings, according to which the business of appointing, promoting, and dismissing officers is managed, appear to be well calculated for the object in view; and that this important branch of the duty, intrusted to the superintending authorities, has been exercised with the attention to justice and impartiality, and at the same time with that degree of firmness and decision which is necessary to maintain the general efficiency of the subordinate branches of the department.

It has however appeared to the Commissioners, that although the general principles on which this branch of duty has been performed leave no ground for the suggestions of any change, there are some of the details relating to these proceedings in which some degree of alteration might with advantage be introduced.

Page 104. In order that full benefit may be derived from the labour and expense bestowed on examinations and inspections relative to the conduct of officers, the Commissioners recommend that a special office should be established, as a branch of the Secretary's Office, for superintending all this kind of business. That the certificates of the supervisors who examine expectants should be returned to it; that the business which is now done in the Diary Office should be done in it; that the examining of the surveying-books of officers, with a view to promotion, which is a branch now performed by the third class of Surveying-general-examiners, and by the country examiners, should be done in this new office, by clerks selected from supervisors of long standing; and that the reports of the Surveying-general-examiners on the conduct of officers should be returned to it. They also recommend that each document, before it is brought forward for decision before the Commissioners, should be previously examined in this office; and a report made upon it by the chief clerk, containing a reference to past proceedings, if any, connected with it, and his opinion as to the decision which should be given.

With respect to the first appointments of persons to qualify for becoming Excise officers, it appears, from a return in the Appendix, that every person who is appointed an expectant, is instructed by an officer during a period which must not be less than six weeks, and as much longer as is necessary, to enable the supervisor who examines his qualifications to certify that he is fitted to survey the different traders under the Excise. The Commissioners are of opinion that there ought to be another examination of every expectant, previous to his being appointed a supernumerary or assistant-officer, and that this should be made by two supervisors; and with respect to other appointments, whether for the in-door or out-door establishment, except those of common clerks, they strongly recommend that they should be made from amongst the officers belonging to the department. Page 105.

Removals of Officers.

According to a scheme which was introduced by Mr. Pitt, all surveying officers (not being supervisors), after having been employed for four years in one station, are removed to another. Although among the advocates of this plan there are many persons who are considered of high authority, the Commissioners of Inquiry are strongly of opinion that the reasons which are given against it in the evidence of Mr. Hetherington and Mr. Logie, from which extracts are inserted in the Report, and in a letter from Mr. James Galbraith, point out so forcibly its defects, that it ought to be discontinued. Pages 105, 106, 107.

Mr. Hetherington distinctly expresses his opinion that the system of removals will not 'do anything at all' towards diminishing fraud on the part of the officer; that it operates as a species of punishment upon all well-conducted officers, and that it ought only to be used as a '*punishment.*'

Mr. Logie considers the system 'a very bad one,' and that in its operation, especially upon officers with families, its tendency is rather to induce them to be corrupt than otherwise.

The number of country officers removed in 1834 was 1,271, and the amount of the expenses incurred in their removal was 5,312*l.* 12*s.* $5\frac{3}{4}d.$

Districts.

With respect to the divisions of districts of collectors and supervisors, Mr. Hetherington states that the revision of them is continually going on; and in reference to the London district, in which it appears that some traders that live in London go out of London to pay the duties, while some that live at a distance from London come to London to pay theirs, he says, 'that arises out of the 'distinction between "within the Bills" and "without the Bills." I have often 'thought that might be improved by paying no regard to that distinction, but 'just to survey London in the same way as they would survey Liverpool or 'Bristol.'

In the district of the Chief Office some change is clearly necessary. At present traders who reside just beyond the extremity of Southwark have to pay their duties at Greenwich; those who reside near Croydon have to pay their duties at the Chief Office; those who live in one part of the parish of St. Pancras are in the Hertford collection, while those who live in another part are in the district of the Chief Office. Page 107.

Revenue Police.

Revenue Police.

The Commissioners of Excise, in describing the surveying establishment in their Report of 1831, have not given an account of the numbers and expense of the revenue police, although a part of the establishment for the administration of the laws and regulations for collecting the Excise duties in Ireland. Sir Francis Doyle says, in his evidence, 'they may be considered as an auxiliary force, con-

Revenue Police. 'cerned in the collection of the revenue.' The following return shows what the numbers and expense were of this force in 1835:—

A RETURN of the Revenue Police, Number of Officers, Men, and Annual Expense, of the Establishment for all Charges in 1835.

NUMBER OF OFFICERS AND MEN.

2 Inspectors.
69 Lieutenants.
4 Supernumerary Lieutenants.
70 Serjeants.
895 Privates.

ANNUAL EXPENSES.	£.	s.	d.
Pay	32,923	17	10¾
Clothing	24	3	2
Arms	344	9	1
Ammunition	26	3	9½
Rent, and other Expenses of Barracks	4,311	7	6½
Postage, Stationery, &c.	625	9	4½
Expenses of Carriage	32	14	11½
Do. Boats	127	9	2
Medical Bills	578	18	11½
Expenses of Witnesses	47	2	7
Allowance to Crew of the Chichester Revenue Cutter when doing duty on shore in aid of the Police	129	15	2
Miscellaneous Payments	19	12	7
Total	£39,191	4	3¼

Appendix, No. 28 *a.* It appears by a subsequent return that the total cost of clothing, when last issued, was 2,703*l.* 12*s.* 1*d.*

The origin of this force and its services have been described by the Commissioners of Inquiry in their Reports on British Spirits, in one of which they gave it as their opinion, that such a force ought never to have been established; and showed that, in attempting to promote the objects for which this part of the establishment was formed, no effects have been produced in any degree commensurate with the expense with which the maintenance of this force has been attended.

Further information which they have received from persons, who from their situations and professions are perfectly qualified to form accurate opinions on the services of this force, has led them to be still more fully convinced of the inexpediency of continuing it.

Seventh Report, Part ii., pp. 27, 28, 34. The Commissioners insert extracts from their Seventh Report, Part II., of which the following is well calculated to give some insight into the subject:—

The respective dates of these representations, and the amounts of the increased expense of the additions to the police thereby recommended and sanctioned by your Lordships, are as follow, viz.—

Date of Representation.	Increased Expense.	Date of Treasury Authority.
22d October, 1831	£2,365 16 9	3d November, 1831.
15th March, 1832	3,000 0 0	5th April, 1832.
29th January, 1833	6,700 0 0	5th March, 1833.
20th November, 1833	3,707 7 6	16th December, 1833.
	£15,773 4 3	

It will be observed that the last of these additions to the police force was recommended on the 20th November, 1833, more than three months prior to which period, viz., on the 7th August, 1833, a very important report appears to have been made to the Board of Excise by two of its most experienced officers, Mr. Logie and Mr. Steel, in which, after entering into very full details illustrative of the beneficial effects of a low rate of duty, combined with an effectual distillery law, if faithfully enforced, there is the following important paragraph upon the subject of the revenue police:—

Report of Mr. Logie and Mr. Steel. 'We have taken an account of the seizures made of illicit stills at three periods since the new law came into operation, at the first of which illicit distillation was represented by the official reports to prevail to a very great extent, and which the numerous seizures prove. They also state it to have been *nearly suppressed* at the second period, and at the third to have greatly *increased.*

Revenue Police.

	Stills seized.	Distilleries destroyed.	Number of Police-parties employed.
'Year ending 5th January, 1826	2,418	8,558	32
" " 1830	960	2,578	38
" " 1832	729	1,500	52

'Were an opinion to be formed of the state of illicit distillation in the year ending the 5th January, 1832, from the very few seizures made in that year as compared with 1826, we should say it had greatly decreased; but all accounts state the contrary to be the fact; and though the accounts of last year, ending the 5th January, 1833, which we have just seen, show 974 stills to have been seized, and 2,299 distilleries destroyed, those comparatively few detections have been made by a greatly increased police force, which, in the year ending 5th January last, consisted of fifty-seven parties, *twenty-five more* than were employed in the year ending 5th January, 1826. It would therefore appear the attempt to check illicit distillation by physical force alone, even when the duty on spirits was low, has completely failed; and we are of opinion, that if it could have been effected by the revenue police, under their present regulations, they must have succeeded in the county of Donegal from their numbers, as there are *twenty* parties placed in that county, and those in the most judicious situations that could be selected for the suppression of smuggling, independent of the party stationed in the city of Derry, whose exertions are almost exclusively directed to Donegal. Notwithstanding this ample force, and the advantageous stations which the different parties occupy, illicit distillation has greatly increased in that county. Some change, therefore, appears to be essentially necessary in the regulations under which the still-hunting duty is now carried on in Ireland, for it is quite useless to be daily augmenting the police establishment, now increased to sixty-four lieutenants and eight hundred and fifty-six serjeants and men, when no beneficial result is likely to be produced thereby.

'An opinion more strongly corroborative of the views which we have stated upon the subject, or more strongly borne out by the actual stated facts, could not, we think, have been expressed by the experienced officers from whom it has emanated; and the result of our own investigations will, we think, have sufficiently proved it to have been deserving of greater notice and consideration than it appears to have met with on the part of the Board of Excise.'

Page 111.

In concluding these observations on the revenue police, the Commissioners of Inquiry recommended that no augmentation of the present establishment of revenue police should take place; and that the regulation which prevents the interference of the constabulary with the revenue police should be annulled; and that it should be considered as a part of the duty of the constabulary, upon all occasions, when not engaged on other actual duty, to aid the exertions of the revenue police.

They also added another recommendation—namely, that measures should be taken for combining the coast-guard with the revenue police, and for placing the whole under the command of one officer. But they made this latter recommendation expressly with the intention that the arrangement should be a provisional one, to last only 'so long as it should be deemed expedient that any 'portion of the revenue police should continue.'

At the time these suggestions were offered, the plan of endeavouring to suppress illicit distillation in Ireland, by reducing the duty on spirits, had but recently received the sanction of the Legislature. It was doubtful, therefore, whether this plan would succeed without the aid of some other measures; and under this circumstance the Commissioners considered it prudent not to propose the immediate reduction of the revenue police, but the re-formation of it. But now, seeing that the experiment of the reduction of the duty on spirits has had a full and fair trial, and that the result is, that it has answered the intended purpose of suppressing illicit distillation, the grounds on which the measure of establishing a revenue police was originally founded, and the various augmentations of it from time to time made, have been taken from under it; and there does not, so far as illicit distillation is in question, exist any justification for continuing it.

The quantity of spirits brought to charge in Ireland in 1835, over and above what was brought in 1831, 1832, and 1833, the years preceding the reduction of the duty, removes all doubt as to this reduction alone having been the cause of suppressing illicit distillation.

Revenue Police.

The following table shows the quantities brought to charge, and also the duty which has been received in the five last years :—

Spirits brought to charge in Ireland, 1831 to 1832, inclusive.

		Spirits brought to Charge for Consumption in Ireland.			
		Gallons.	Amount of Duty.		
			£.	*s.*	*d.*
Years	1831	8,710,672	1,451,778	13	4
	1832	8,657,756	1,442,959	6	8
	1833	8,168,596	1,361,432	13	4
	1834	9,708,416	1 369,310	12	8
	1835	11,381,223	1,327,809	7	0

Page 112.

By this table it appears that since 1833 there has been an increase in the quantity brought to charge of 3,212,627 gallons, and that the loss of revenue which has taken place in consequence of the reduction of the duty of 1*s.* a gallon has only been 33,623*l.* Nothing, therefore, can be more complete than the success of the experiment has been of reducing the duty; and every pretext is evidently removed for continuing the immense expense of 40,000*l.* a year in maintaining the revenue police.

The Commissioners observe, however, that even although their opinion as to the inefficiency of the force in question for the objects for which it was formed, or their anticipations as to the suppression of the practice of illicit distillation, should not be completely borne out by the results which have hitherto occurred, still there can be no doubt, on a consideration of the facts to which they have referred, that in deciding upon the adoption of measures for the further suppression of the practice in question, a further reduction of duty, and not the employment of revenue police, is the remedy to be looked to.

Pages 113.

Both distillers and officers of Excise in Ireland having expressed a strong opinion, that in order to eradicate the practice of illicit distillation by depriving the smuggler of the means of competing with the legal trader, the duty, at the utmost, should not be above 2*s.* on the imperial gallon, the Commissioners have called attention to the evidence contained in their former Report on this point, for the purpose of showing that in case circumstances shall arise which shall occasion a revival of illicit distillation in Ireland, a means may be resorted to for its suppression, which, in their opinion, confirmed by that of many practical men, will be much more effectual than any employment of the revenue police.

The Commissioners advert to the fact, that in spite of the successive augmentations which have been shown, from time to time, to have been made to this police, illicit distillation never was more universal or more openly carried on than it was during the year 1833, the year immediately preceding the reduction of the duty; and they express their belief that no experiment has ever been made for the checking of smuggling, which on trial has proved to be so complete a failure as the experiment of giving force to the Excise laws in Ireland by an armed revenue police.

It has been stated, in some of the official returns, that the police has been of service in suppressing illicit malting; and the Commissioners of Inquiry consider it probable that the prevalence of illicit malting may be made a ground for the continuance, and perhaps the augmentation, of this force, when it can be no longer required for the suppression of illicit distillation; but they add, that the reason which they have given for their opinion of the inapplicability of this force as a means of prevention in the one case, will be found to apply in an equal degree to the other.

Revenue Police.

They are of opinion, however, that, in consequence of the facilities which exist in Ireland for evading the malt laws, and carrying on an illicit trade throughout the interior of the country in unlicensed houses, coupled with the strong temptation the duty presents for committing fraud, that some steps should be taken to assist the Excise officers in apprehending the parties who are guilty of violating the laws, and that a much more economical and effective mode of giving such assistance than employing a separate revenue police may at once be secured by resorting to the constabulary force, which consists of 7,694 men and officers (as shown in the following summary), and is posted in small barracks, at no great distance from each other, over the whole of Ireland :—

Constabulary.

CONSTABULARY FORCE.—SUMMARY FOR 1835.

4	Inspectors General.
1	Superintendent, County of Dublin.
10	Resident Magistrates.
155	Chief Constables, 1st Class, including Sub-Inspectors.
59	Do. 2d Class.
1,232	Constables.
6,233	Sub-Constables.
7,694	Total.
277	Horses.

	£.	s.	d.
Total Expense . . .	314,071	18	3
Expense of Peace Preservation Force	31,824	17	4
Salaries and Allowances of seven Stipendiary Magistrates . .	4,739	0	0
Total . . .	£350,635	15	7

Page 114.

The Commissioners of Inquiry add, that the constabulary force, from their general dispersion through the country, and their extensive local information, appear to be peculiarly well adapted for such a service; and that there can be no doubt that their employment, in co-operation with the officers of Excise, under an efficient system of combined direction, would lead to the detection and punishment of offenders to such an extent, as to give an immediate and general check to the illicit traffic, whilst the fair trader would receive the protection to which he is entitled. The Commissioners further state, that they have strong grounds for believing that, by such an application of the constabulary force, the general advantage to the revenue, as well by securing the payment of a large portion of the malt duty now actually lost as by saving the heavy annual expense of maintaining the revenue police, would prove to be no less on the whole than an addition of from one to two hundred thousand pounds a-year.

The Commissioners of Excise.

The Commissioners of Excise.

The Board of Excise consists of seven Commissioners. The chairman has a salary of 2,000*l.*; the deputy chairman of 1,500*l.*; and the other Commissioners have 1,200*l.* each.

Page 117.

The Commissioners of Inquiry advert to their recommendations for the abolition of all cautionary surveys, and the repeal of the duty on vinegar, the general effect of adopting which measures will be to limit the functions of the Commissioners to the management of the duties on auctions, bricks, British spirits, glass, hops, licenses, malt, paper, and soap. These duties, however, as will appear from the following account, produced in 1835 the whole of the gross revenue, which amounted to 15,229,351*l.*, except 84,352*l.*; of which sum 26,502*l.* was received from vinegar, and 57,850*l.* from collectors' balances and other miscellaneous sources; so that the abolition of these cautionary surveys would not be followed by a loss of revenue.

Gross Receipt of the Excise Revenue in 1835.

Articles.	Gross Receipt of Excise Revenue in the Year ending 5th January, 1836.											
	England.			Scotland.			Ireland.			United Kingdom.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Auctions	215,171	2	0	19,766	17	11¼	10,838	11	8¼	245,776	11	7½
Bricks	395,080	7	8¾	8,945	11	7½	...			404,025	19	4¼
Glass	921,544	7	10¼	39,554	4	2	16,630	0	7½	977,728	12	7¾
Hops	333,856	3	6	...			...			333,856	3	6
Licences	847,259	8	11¾	124,564	12	0	146,212	17	3½	1,118,036	18	3¼
Malt	4,321,456	14	2¼	548,147	10	6½	260,294	13	11¼	5,129,898	18	8
Paper	742,101	13	3¼	126,915	18	9½	33,321	19	4¾	902,339	11	5½
Soap	891,647	6	7¾	82,451	11	9½	...			974,098	18	5¼
Spirits	2,155,531	9	4¼	1,467,514	15	3	1,436,191	7	5	5,059,237	12	0¼
Tea	59	12	7½	...			...			59	12	7¼
Vinegar	25,871	0	8½	222	15	8	408	8	8	26,502	5	0½
	10,849,579	6	10	2,418,083	17	9¼	1,903,897	19	0¼	15,171,561	3	7½
Late Collector's Balances	...			...			918	12	0	918	12	0
Law Costs recovered	876	11	4¾	215	0	8½	1,811	11	8½	2,903	3	9¾
Fines and Forfeitures	10,726	4	11½	2,027	0	11¾	4,836	5	6¾	17,589	11	6
Produce of the Stock, &c. belonging to the late Scotch Excise Incorporation Fund, accounted for as Duties, per Act 5 and 6 Wm. 4. c. 72	...			36,379	4	9	...			36,379	4	9
Totals	10,861,182	3	2¼	2,456,705	4	2½	1,911,464	8	3½	15,229,351	15	8¼

Page 118.

The Commissioners of Inquiry especially allude to the following recommendations, as being calculated to produce an immediate and practical reduction in the general amount of business, upon which the various branches of the Excise establishment have been hitherto employed, viz.—

1. The recommendation for the total abolition of the duties on stone bottles, starch, sweets and mead, stained paper, and vinegar. Of these all but the last have been already repealed.

2. The recommendation for the discontinuing of surveys and permits in the case of those traders who are subject to the regulations and survey of the Excise, in consequence of dealing in various imported articles that are chargeable with Customs duties, and also of all cautionary surveys. The surveys on dealers in wine, tea, and vinegar, and of brewers, have been either wholly or in part discontinued.

3. The recommendation for relieving the Commissioners of the business of printing.

4. The recommendation for discontinuing the distillery at St. Katherine's.

5. The recommendation for abolishing the revenue police.

6. The recommendation for abolishing the summary court of Excise jurisdiction.

7. The recommendation that the Commissioners of Excise shall no longer as such be classed among the accountants of the public revenue; and that they shall consequently be relieved from the duty of examining and endorsing bills of exchange, and other details of business which they are required to execute merely in their capacity of accountants.

8. The recommendation for relieving them from a great part of their present duty of attending personally to the reading of all letters and petitions, and of examining the diary-books in detail.

9. The recommendations contained in the present and former Reports for reductions in various parts of the establishment, whereby the Commissioners will be proportionally relieved in their present duty of superintending the discipline of officers.

10. The recommendations for a general revision and consolidation of all the statutes now in force relating to the revenue of Excise, whereby the Commissioners will be relieved from a large portion of the duty (which they justly describe as being of a highly onerous character) of administering a body of laws contained in 620 Acts of Parliament.

11. The recommendation for the transfer of the business relating to the collection of the duties on Scotch and Irish spirits imported into England, and the greater part of that relating to the payment of drawbacks on exportation, from the department of the Excise to that of the Customs.

12. The recommendations contained in a subsequent page of the present Report for relieving the Commissioners of Excise from the duty of superintending payments for postage, stamps, and taxes on officers' horses.

Page 119.

The adoption of the recommendations, which are above recapitulated, cannot fail, the Commissioners observe, to have the effect of producing a positive reduction in the general amount of business at present performed in the department, and of

The Commissioners of Excise.

causing a corresponding diminution in the present demand on the time, labour, and attention of the numerous persons engaged in the actual performance of this business, or in checking and superintending the performance of it. In addition, however, to the means thus pointed out of diminishing the business of the department, as it now exists, it appears to the Commissioners that, even after this business shall have been so reduced, the performance of that which will then remain may be materially facilitated, and the efficiency of many parts of the establishment improved, by the introduction of some further alterations of the present system in the several following particulars, viz.—

1. That the official duties of the Secretary should be so arranged as that all those details of correspondence and other business before alluded to, as properly belonging to his office, although now intrusted to other branches of the establishment, should be performed as part of the regular business of the Secretary.
2. That a branch of the Secretary's Office should be set apart for receiving all letters and petitions, to be there opened and registered.
3. That each document, after having been opened and registered, should be delivered to that branch of the Secretary's Office (or to such other office that has the charge of superintending the subject-matter to which it relates), in order that it may undergo such an investigation by the principal clerk as may be necessary to collect and place all the facts of the case which it calls in question in a clear point of view.
4. If a document relates to a matter perfectly simple in its nature, then the principal clerk to dispose of it; but his decision to be approved of by the Secretary.
5. If the document relates to a matter not of a perfectly simple nature, then the principal clerk to draw up a short report upon it, setting out the facts, and his opinion as to the decision which ought to be made on it, and to send this report to the Secretary: the Secretary to examine the case, and, if one not of great importance, to decide upon it; but if one of great importance, to lay it, with his opinion in writing, before the chairman.
6. With respect to the diary-books, the discipline of officers, reports, and all other matters on which the head of the department has to make a decision, the same course of preparatory examination to be gone through by subordinate officers, before each case is brought forward for decision.

Page 120.

The plan here suggested is founded on the principle of allowing no decision to be made on any matter until after the fullest investigation by competent subordinate persons of all the circumstances connected with it. In this way correct decisions will be given, and the head of the department will be relieved from wasting time in the labour of going through the details on which they are founded.

An arrangement for the conduct of business on a system nearly similar to that which is above described has been successfully carried into practice by most of the great public departments. A description of the practice in the War Office is given in the Appendix, from which it will appear that the details of the system there described correspond with the proceedings which are above pointed out as the best adapted to the conduct of business.

Want of Communication between the Board of Excise and the Traders.

The Commissioners of Inquiry deem it right to call attention to a rule which appears to be peculiar to the department of Excise, viz., that of not giving answers in writing to the letters and petitions of manufacturers and traders; the observance of which, whilst it affords an important feature in the general system under which the superintending authority of that department is administered, must also extensively affect the interests of the numerous classes of traders, and other persons who are necessarily brought into communication with those who are intrusted with that authority. The Commissioners quote the observations which they offered on this point in their Fourteenth Report, together with extracts from the evidence of various descriptions of traders or manufacturers. The following is a part of the extract from the Fourteenth Report:—

Fourteenth Report, p. 24.

We take this opportunity of observing upon a point which has been repeatedly brought under our notice by the manufacturers of all descriptions, whom we have examined in the course of our inquiries, but which has been more especially insisted on by the manufacturers of paper: we allude to the circumstance of the Board of Excise not allowing any direct

The Commissioners of Excise.

communication between themselves and the traders. This appears to be most severely felt; and although the inconveniences which result from it would be in some degree diminished by the adoption of the measure we have just recommended, namely, the furnishing every manufacturer under Excise survey with a digest of the regulations to which he is to attend, yet much would still remain to be done before the free communication, which in our opinion ought to exist between the traders and the Board, could be thoroughly established. It appears that no application made by the manufacturers under Excise survey is ever directly acknowledged by the Board, so that the applicant remains uncertain whether his letter has ever reached the Commissioners. We are also informed that the result of an application, whether favourable or unfavourable, is never addressed directly to the applicant, but that it is communicated to him verbally, through the medium of the supervisor, who receives his instructions from the collector. We consider this mode of proceeding to be in every respect highly objectionable; for, in the first place, the person applying has no assurance that his letter has ever reached the Board, none that its contents have been considered by the Commissioners, and, lastly, none that the decision delivered to him by the supervisor is accurately stated. We have been the more struck with the practice of the Excise in this particular, because it appears to differ from that which is followed in every other department intrusted with the collection of the public revenue: in the Customs, Stamps, and Taxes, an application to the Commissioners is uniformly acknowledged; and it is difficult to account for a departure from this course in the case of the Excise, in which, from the complicated nature of the questions which arise, as well as from the magnitude of the interests which are frequently involved in them, it would seem to be of peculiar importance that the answers returned should carry with them the weight of the highest authority, and be transmitted with the utmost possible precision and despatch.

Seventeenth Report, p. 93.

Mr. Hawes, on behalf of a deputation of soap-makers, says, in reference to a special case which was brought before the Commissioners of Excise, 'they did not act in the way in which I think, as public men, they ought to have done—they declined seeing a deputation of the trade officially, and stated, as a general rule, that they did not receive deputations from manufacturers or traders generally. Now I do humbly conceive a public Board, created for the enforcement of the Excise laws, cannot obtain information without coming into communication with practical men. Unless the regulations of the law are made consistently with the usages of the trade, and altered from time to time, as the trade changes, the trade will be exposed to very great inconvenience.'

Mr. W. Hawes stated, with respect to the Commissioners of Excise receiving deputations of the trade, the most recent case in which we have been interested was of considerable importance. We applied twice in writing for interviews with the Commissioners, and were refused; and the reason assigned was, that they never had any intercourse with the trade, but that all communications to them must be made in writing, through their officers, and not directly to themselves.

Seventh Report, Part I. p. 179.

In a letter from Messrs. Callaghan and Co. and others, they say, we respectfully submit, that when we have occasion to memorial the Board of Excise, our memorials are rejected in a most offensive and arbitrary manner.

Fourteenth Report, p. 121.

Mr. William Gaussen says, we never get a reply: we address the Board by a memorial, and if we have done anything that is wrong, or if they think we are inculpated in any way, they never give us a direct answer; they only intimate perhaps to one of their officers, or our solicitor goes to them and procures an intimation, by which we surmise that 50*l.* is not sufficient to stay proceedings in the Court of Exchequer, and we must offer 60*l.* or 100*l.*

Page 123.

In addition to the observations contained in these extracts, the Commissioners of Inquiry state that, in the course of their inquiries in Ireland and Scotland, they found the observance of the rule in question on the part of the central Board of Excise to be the subject of much complaint and dissatisfaction amongst the Excise traders and manufacturers in those parts of the kingdom; and who, although usually disposed to admit the general advantages which had attended the consolidation of the separate Irish and Scotch Boards with the central Board in London, yet they universally felt the existing interdiction of all means of direct communication with the Board to be a material counterbalance to those advantages, its tendency also being to induce the manufacturers of Scotland and Ireland to exert themselves in obtaining the re-establishment of independent, or, at least, local, Boards of Excise.

The Commissioners of Inquiry state that they are so much impressed with the advantages which have resulted from the measure of consolidation, and at the same

The Commissioners of Excise.

time so much convinced of the evils that would attend even a partial dereliction of the principles of that measure, that the considerations to which they have alluded, as affecting Ireland and Scotland, form a strong reason, in addition to the more general grounds upon which they recommend that the rule above adverted to, of not giving written answers to letters or petitions to the Board, should be repealed; and that the practice of the Excise in this respect should be assimilated to that of other public departments.

Reductions effected in the Ten Years preceding 1831.

The Board of Excise having, in the concluding part of their Report, made certain remarks respecting the reductions which have been made in the establishment in the ten years preceding 1831, a considerable portion of which reductions is attributed by the Board to 'a principle interwoven in the practice of this department,' whereby 'a systematic and habitual revision of the establishment is continually taking 'place,' the Commissioners of Inquiry observe that they feel bound to state, that the result of their inquiries on this point is an impression that the spirit of economy has not prevailed to the degree in which it might have been practically exerted, in keeping down expense on those occasions, which have been continually occurring, of changes in the various branches of the business of the department. It has appeared to them that a disposition has constantly prevailed to maintain, rather than an eagerness to reduce, the existing establishment; and that this disposition has sometimes led to the continuance of offices, or modes of transacting business, rather because they formed a part in the long-established system of routine or gradation, than because they were necessary for the discharge of actual business by the most expeditious and economical means. They feel strengthened in coming to this conclusion by the remarkable fact, that, notwithstanding the great field of improvement for making reforms which is necessarily presented by an establishment of so extensive and diversified a character as that of the Excise, no instance has come to their knowledge of any great measure of reform having originated with the superintending authority of the department; all those measures by which any extraordinary improvements in system or reductions in expense have been effected having been introduced in consequence of the special interference of the Lords of the Treasury, or under the recommendations of Commissions of Inquiry, or by means of some other kind of extraneous agency. Letters*, it appears, have been written from time to time by the Treasury to the Commissioners of Excise, calling upon them to diminish their establishment; and inquiries have been instituted in the Treasury with the view of ascertaining the practicability of diminishing it; but it has been shown in this Report, from the general result of these communications, that the endeavours of the Treasury failed to attain their object, and that few reforms of establishment, or reductions of expenditure, have been carried into practice beyond those which were unavoidably produced by some material change in the business of the department, or by other peculiar circumstances. The letters from the Treasury to the Board have been answered by long and laboured reports, containing reasonings and references to facts, to set forth the quantity of business performed, in order to justify the opinion, with which they generally conclude, that the revenue would be exposed to danger by any large reduction of establishment. These reports, by presenting to the consideration of the Treasury numerous details, and by being supported by the unanimous authority of the Board, have, in most instances, induced the Treasury to desist from pressing for any measure of reduction against the declared opinions of the Commissioners as to the quantity of business performed, and the number of officers necessary to perform it; the correct-

Page 125.

Page 126.

* The letters here alluded to are those of the Secretary of the Treasury, bearing date 13th August, 1821; 11th August, 1826; 9th June, 1827; 20th February, 1830; and 24th December, 1831.

The Commissioners of Excise.

ness of which opinions the Treasury were without the means of duly examining. It was under these circumstances, therefore, that the appointing of a Commission to inquire into the Excise department was the only measure that remained for the Treasury to adopt, in order to arrive at a satisfactory conclusion as to the possibility of effecting those retrenchments or improvements which seemed to be both practicable and expedient.

Page 127.

The Commisioners of Inquiry consider these circumstances as affording sufficient proof that there is something in the nature or constitution of the Board of Excise which renders it ill adapted to the functions which it is appointed to discharge, the defect of constitution consisting, as they conceive, in the governing authority being exercised by a Board consisting of several Commissioners, each possessing equal authority and power, by which subdivision of authority the individual responsibility of those by whom it is exercised, as well as the means of check and control over them, are proportionately diminished.

The Commissioners add that, as there can be no reason to doubt that, if the Treasury had been able to exercise an effective control over the business of collecting the taxes and the charges for collecting them, more revenue would have been secured and less expenditure incurred, it becomes important to consider whether some steps should not now be taken to insure a more effective and economical management of the Excise revenue by a change in the organization of the Board.

Defects in the Constitution of the Revenue Boards.

Page 128.

After having directed much attention to an examination of the question, as to the most eligible mode of conducting those portions of the public business which are at present intrusted to the management of Boards, the Commissioners of Inquiry state that they have come to the conclusion that there are defects inherent in the nature of Boards constituted like those of the principal revenue departments, which prevent the affairs intrusted to them, and more especially those which relate to the discipline and control of large classes of subordinate officers, from being conducted with that degree of despatch and efficiency, which are exerted when the governing powers are in fewer hands, and exercised under a less divided responsibility. Experience also has shown the existence of a general disposition on the part of Boards to avoid or postpone the discharge of those branches of the duty of a governing authority which require the exertion of individuals; and, on the other hand, a disposition to make continual references to subordinate officers to obtain knowledge and information. The consequence of such habits are continual delays and adjournments of business; waste of time in debates; and, instead of that activity and energy which should be the characteristics of a body on whose superintendence depends the due administration of a complicated branch of laws and regulations, requiring constant attention and variations in practice to adapt them to the objects for which they are to be enforced, it has been found to be a prevailing custom to allow business to run its course according to routines of ancient regulation. Changes and reforms of any large and therefore useful kind are avoided; means that have been provided at a great expense for the checking of the violation of the laws and the protection of the revenue are not brought into action. The powers of Boards almost always fall into the hands of some clever and active subordinate officer; while the silence and secrecy with which their proceedings are carried on leave the public uninformed of them, and thus allow abuses to grow up and go on to a great extent without correction. In confirmation of what is here stated, the preceding pages of this Report, and the evidence annexed to it, may be referred to, as showing that, in the case of the Board of Excise, the first class of Surveying-general-examiners directs many of its principal proceedings: the under

secretary, from his long experience and abilities, has necessarily a preponderating influence; the routine of business is carried on with a strict adherence to old forms; and, although expensive schemes for suppressing smuggling have been adopted, they have not always produced much effect, for want of activity and energy in enforcing them. Throughout the department there is much room for more uniformity, simplicity, and economy both in time and expense, whilst the general course of its proceedings does not appear to be governed by anything like a system of fixed principles, such as we might expect to find established for regulating the administration of a great public department. *Constitution of the Revenue Boards.*

There is another great defect to be noticed belonging to the management of business by boards, and that is the depriving of the public of the security of personal responsibility for the proper performance of its business. In the case of managing the Excise duties, the First Lord of the Treasury and the Chancellor of the Exchequer are relieved, in appearance, from responsibility, by a Board appointed with full powers to collect them; and the public adopt what exists in appearance as a reality, and do not consider them responsible. Page 129.

The responsibility of the Board, as a Board, is of no value whatever; and as to the Commissioners, individually, no one of them is responsible for the acts of the Board, as others participate with him in all he does, and as much may be done in which some member of the Board has not acted; so that, in fact, the appointing of a Board of several Commissioners with equal powers, as the head of a sub-department for revenue purposes, completely sets aside all responsibility.

Experience of managing business by Boards (a system which in this country is so common) affords a complete illustration of the correctness of the preceding observations. The proceedings of the numerous Boards of commissioners for paving and lighting, and of sewers, are seldom mentioned but in terms of complaint and condemnation. The conduct of vestries, which are Boards of a more extended kind, produced so much evil while they had the management of the poor, that it led to their being set aside by the new Poor Law; and such has been the general bad management of commissioners of turnpike-roads, that, by common consent, Parliament is called upon to introduce some great change in the system. When a Board is composed of numerous members, many of them have too many occupations, and many are too indolent, or of too much dignity, to attend to the business of it; and thus the apparent management by the whole body becomes a screen for the measures of a few, into whose hands the management practically falls. Thus it may happen that, for want of attendance, want of intelligence, want of economy, or want of some other requisite, in the quarter to which the actual management has been left, the most lavish and wasteful expenditure of funds may take place, and the interest of the public sacrificed in this and a number of other ways.

If the sub-departments for collecting the taxes had originally been placed under the authority, each of them, of a single person (such persons not being a peer or a member of Parliament, and not quitting office with every change of ministry), the throwing aside of the control of the Treasury could not have happened. The facility of having personal communication, and of giving commands instead of communicating recommendations, and the power of dismissal from office of the individuals appointed, would have secured to the Treasury the habit of control and the successful use of it.

As to the fitness of a single person to discharge the duties of the head of a revenue department, so far as fitness consists of intelligence, activity, and energy, this would be insured in a higher degree in a single person than in a Board. The

Constitution of the Revenue Boards.

exertion which an individual would be called upon and be able to make would secure a higher degree of intelligence, while the admitted superior force of individual activity and energy would not be weakened by waiting for the opinions of others, by debating with and gaining over others, by being driven to take unnecessary steps, and by adjournments of business.

Page 130.

As to the quantity of business to be performed, whatever beneficial effects can be expected from having several commissioners to do it, these effects may be in a much higher degree insured by means of a sufficient number of subordinate officers. By such means the proper distribution of business, the declared necessity of which forms the only alleged reasons in support of the Board system, can be perfectly established. There are several of the great departments of the state which are under the authority of a single person, that have much more business to do than the business of the Excise will be if our recommendations be carried into execution. In other departments, which are apparently managed by Boards, the principal authority is, in reality, possessed by the president or chairman; for instance, in the Treasury, the Admiralty, the Ordnance, the Woods and Forests, and the India Board of Control.

But if, after full consideration of the question of what is the best plan of constituting the governing authority for collecting the Excise revenue, it should not appear to be advisable to place it in the hands of one person, the Commissioners of Inquiry are strongly of opinion that the precedent afforded by the practice of the Treasury, Admiralty, Ordnance, Woods and Forests, and Board of Control, should be acted upon; so that, in point of fact, the advantages to be derived by giving power to one person, and making him in this way responsible, may be virtually secured to the public.

The main objects to be attained in constituting a Board are to give the Treasury, or rather the Chancellor of the Exchequer, a complete control, and to insure a real responsibility for the proper administration of the Excise laws. The Commissioners are of opinion that both these objects would be attained if full powers were vested in the First Commissioner to act in all matters of direction and of appointments to office, with the sanction of the Chancellor of the Exchequer. By this plan the First Commissioner would be subordinate to the Treasury, instead of being, as he now is, subordinate to the Board; and the Chancellor of the Exchequer would necessarily become acquainted with all the details of the administration of the Excise laws, and be able to take upon himself, as he ought to do, in Parliament, the responsibility of their being duly enforced. The First Commissioner ought not to be a peer or a member of the House of Commons; for this would take responsibility away from the Chancellor of the Exchequer, who alone should be responsible, and would lead to a change in the office of First Commissioner with every change of ministers, and thus place the power of the department in the hands of some subordinate officer.

In order effectually to secure the authority of the First Commissioner, what the other Commissioners would have to do ought to be defined. They should be subordinate to the First Commissioner, and serve as assistants to him; and as such they should be called Assistant-Commissioners.

Their functions ought not to comprise the transacting of the details of business, such as reading letters and diary-books, endorsing bills of exchange, and things of this kind; for all details of business should be performed by the head clerks of the several branch departments, and the officers under their control.

The duties of the Assistant-Commissioners should be regulated on the principle

of separating the business of direction from that of deliberation: they should be required to draw up reports on such subjects as may be submitted to them by the First Commissioner; to examine the reports drawn up by the head clerks and by the Surveying-general-examiners; to read petitions and draw up reports upon them; and to act with the First Commissioner as a Board to deliberate and decide upon the following subjects:— *The Commissioners of Excise.*

1. Reports. 2. Smuggling. 3. Prosecutions. 4. Charges of collection. 5. Schemes for improving the collection of the duties. 6. Petitions from officers and traders. 7. Complaints against officers. 8. Doubtful points of law; and the alteration and amendment of the Excise laws.

Boards should be held only once or twice a week, unless particular circumstances required that they should be held more frequently.

The Commissioners of Inquiry add that, if the various recommendations which they have made in this Report for diminishing the business of the Excise department be adopted, they think that one Chief Commissioner and two Assistant-Commissioners would be competent to perform the whole business of superintending the adminstration of the Excise laws and regulations; one of the Assistant-Commissioners to be selected from amongst the most experienced and most intelligent collectors; another of them to be a member of the legal profession; the Secretary, and all the principal officers of the in-door department to be selected from Excise officers who had gone through the several gradations of office. Unless this rule be adopted, and rigidly acted upon, the Commissioners of Inquiry are strongly of opinion that the great expense, and the various defects of the present system, will never be corrected. Page 131.

In proposing these changes in the constitution of the Board, the Commissioners beg again to state that the main objects they have in view are to secure to the Treasury complete control, and to fix upon the Chancellor of the Exchequer the whole responsibility of the Excise being effectively collected. By giving large powers to the First Commissioner, to be exercised, however, only with the approbation of the Chancellor of the Exchequer, he will be enabled to enforce the laws and regulations with energy and effect; and by not allowing him to have a seat in either House of Parliament, or to hold his office on any other terms than the will and pleasure of the Treasury, the Treasury will secure a ready obedience to its commands. In the case of the head of a great state department, it is no doubt right that he should be in Parliament, in order that the proceedings of it may be explained and justified by a responsible minister; but in the case of a sub-department, such as the Excise is of the Treasury, there is a great difference; for the head of the Treasury is the proper responsible Minister, and the head of the Excise should be responsible directly to him, and not to Parliament.

In forming a decision on what is best to be done on so important a measure as that of constituting a proper governing authority of the Excise department, it cannot fail to be useful to inquire what, in similar cases, other nations have done. The destruction of all established institutions in France at the revolution of 1789 has led to the re-organization of them by statesmen of great ability and science; so that all the forms of administration now in use have proved to be perfectly well adapted to the objects in view. As the Commissioners of Inquiry had the means of knowing that this was the case in that department which is the most alike to the Excise department, namely, that of the 'CONTRIBUTIONS INDIRECTES,' they applied to M. Bourçy, the Director-General, for a description of the governing authority of it; and they received from him (with the same readiness to comply *Constitution of the similar Department in France.*

with their request with which all the official departments of France have uniformly communicated information on similar applications) a letter, giving a full account of the manner in which this department is governed; by which it will be seen that the chief parts of the arrangement which the Commissioners have proposed for forming an Excise Board are the same in principle as those which constitute the direction of the French department, that principle being the separation of the business of direction from that of deliberation. In a recent Report made to the Chamber of Deputies by one of its Commissions, it is said, 'Nous approuvons 'complètement cette division entre l'action et le conseil, si heureusement admise à 'tous degrés de notre hiérarchie administrative*.' The Director-General acts in constant communication with the Minister of Finance, and governs the whole administration of the laws and regulations of the 'CONTRIBUTIONS INDIRECTES;' while the sub-directors, in conjunction with him, act as a council of deliberation, and perform various duties in contributing to the proper execution of the orders of the Director-General and of the decisions of the council. The Minister of Finance is by this course of proceeding able to give full effect to his authority over this branch of the revenue; while the Director-General is placed in a situation of perfect responsibility for the due administration of the business of it.

SALARIES.

Salaries.

The great increase which has taken place in the salaries of the officers of the Excise department since 1797 is a subject that requires attention. The following table shows what was the number of persons employed, together with their salaries, and the average rate of them, in the principal branches of the department, in England, in the years 1797 and 1834:—

Number of Officers, Amount, and Average Rate of Salaries, in 1797 *and* 1834.

	Year 1797.				Year 1834.			
	Number of Officers.	Amount of Salaries Net for England.	Average Rate of Salary.		Number of Officers.	Amount of Salaries for United Kingdom.	Average Rate of Salary.	
		£. s. d.	£. s. d.			£. s. d.	£ s. d.	
Board	9	9,778 12 0	1,086 10 0		7	9,500 0 0	1,357 2 10	
Secretary's Department	6	1,083 11 6	180 11 11		20	6,760 0 0	338 0 0	
Correspondents'	11	1,141 3 6	103 14 10		14	2,710 0 0	193 11 5	
Accountant's	72	7,476 15 0	103 16 10		48	8,640 0 0	180 0 0	
Door-keeper's	10	604 10 0	60 9 0		9	771 0 0	85 13 4	
Warehouse-keeper's	2	117 0 0	58 10 0		3	294 10 0	98 3 4	
Diary Office	3	323 1 0	107 13 8		4	600 0 0	150 0 0	
Clerk of Securities' Office	5	409 5 0	81 17 0		8	1,670 0 0	208 13 6	
Storekeepers' Office	10	732 9 6	73 4 11		10	1,235 0 0	123 10 0	
Housekeeper's Department	22	1,064 15 0	48 8 0		22	1,350 0 0	61 7 3	
Country Surveying Establishment	3,116	214,410 2 6	68 16 2		3,229	368,309 10 0	114 1 3	

Page 132.

The cause of the increase of salaries having been the great advance in prices which took place when the currency consisted of Bank notes, and when other temporary causes of high prices were in operation, the Commissioners have inserted the following statement of the contract prices of articles for the supply of Greenwich Hospital, in the years 1795, 1812, and 1835, respectively.

* Report on the Municipal Administration, by M. Vivien, 26th April, 1836.

Prices of Provisions at Greenwich Hospital in 1795, 1812, *and* 1835.

	1795.			1812.			1835.		
	£.	*s.*	*d.*	£.	*s.*	*d.*	£.	*s.*	*d.*
Butcher's Meat, per cwt. . . .	2	2	10	3	18	0	2	0	$7\frac{1}{2}$
Flour, per sack	3	5	8	5	7	5	1	11	$1\frac{3}{4}$
Butter, per lb.	0	0	$8\frac{1}{4}$	0	1	$3\frac{1}{2}$	0	0	$7\frac{1}{2}$
Cheese, per lb.	0	0	$5\frac{1}{4}$	0	0	$8\frac{1}{2}$	0	0	4
Salt, per bushel	0	6	$1\frac{3}{4}$	0	19	9	0	1	3

Page 133.

The prices of articles of clothing and of colonial produce are also now much lower than they were prior to the year 1797, and the Commissioners observe that these statements show that the grounds on which additions were made to salaries after 1797 have been removed. The only way by which these additions can be justly continued, with reference to the principle of not burdening the people with greater demands for money than is strictly necessary, is by showing that the salaries were formerly too low—a circumstance, however, which it would seem to be impossible to prove, in consequence of there having always been an abundance of well-qualified candidates for every vacant office.

In fixing the salaries of officers and clerks of public departments two subjects should be held in view—1st, to insure complete fitness for the functions to be discharged; and 2dly, to give no greater payment for the services performed than is given for similar services by those who, as bankers, merchants, and others, employ the same description of officers and clerks. This will secure for the public the advantage of the competition arising from the number of those who are fit to be employed for the employment the public can give them. There probably has never before existed so great a number of well-educated persons, perfectly fit to be employed in proportion to the means of giving them employment, as there now exists, and consequently so good an opportunity of procuring the services of such persons for low salaries. According, therefore, to what has been before said, namely, that no more should be given for having the public services well performed than is strictly necessary to be given, there seems to be every reason for taking the advantage, which is now offered, of making a very considerable reduction in the salaries of the Chief Office of the Excise department. The Commissioners desire, however, that it should be understood that they do not recommend that the salary which any officer or clerk now receives should be reduced; but that the reduction should be gradually brought into operation, according as vacancies arise, and afford opportunities for carrying it into effect with full justice to every one.

Page 134.

The Commissioners refer to a quotation from the Second Report of the Committee of Finance of 1828, on the Ordnance department, as giving the support of very high authority to their observations on the subject of salaries.

They also refer to the extract, given in the beginning of this Report, from the letter of the Secretary of the Treasury to the Commissioners of Excise, in which the principle is laid down of assimilating the salaries to those of 1797; and they add that, as the highest salary paid to a collector is 600*l.* a-year, it is perfectly clear that, if the Commissioners and Secretary had been selected from this class, much smaller salaries would be sufficient than those which the Commissioners and Secretary now receive.

Superannuations.

Superannuations.

A letter is inserted in the Report, explaining what the practice is with respect to Superannuation Allowances, in reference to which the Commissioners of Inquiry

observe that, in times not very remote, great abuses have been permitted to prevail; but they are of opinion that the present regulations, and the law upon which they are founded, appear to be well adapted to the purposes in view.

Postage of Letters.

Postage of Excise Letters. Page 135.

After inserting a quotation from 'The Detailed Statement,' explaining how the postage of Excise letters is managed, the Commissioners of Inquiry observe, that the public seem to be unnecessarily saddled with the expense occasioned by the present mode of managing the Excise postage, in paying salaries to the persons who go through the forms and checks described, in keeping the reciprocal accounts between one public office with another of the charge and payment of the Excise postage, which in 1835 amounted to 20,342*l.* All this expense, the Commissioners observe, would be saved if the same plan were acted upon, namely, that of franking and receiving letters free, that is acted upon in the following departments:—

Appendix No. 28.

A List of the Public Offices that frank and receive Letters Free.

Public Offices that frank and receive Letters Free.

Home Office.	Treasurer of the Navy.
Foreign ditto.	Irish Office.
Colonial ditto.	General Post Office.
Treasury.	Greenwich Hospital (Treasurer's).
Admiralty.	Chelsea Hospital (ditto).
Commander of the Forces.	Commissioners for Issue of Exchequer Bills.
Ordnance.	Receiver of Corn Returns.
Inspector-General of Fortifications.	Commissioners for Auditing Public Accounts.
Adjutant-General's Office.	Commissioners for Building additional Churches.
Quarter-Master-General's ditto.	Commissioners of Compensation for Abolition of Slavery.
War Office.	Commissioners for Poor Laws.
Army-Pay ditto.	Registrar of Merchant Seamen.
Board of Trade.	Barrister or Advocate to certify Rules of Friendly Societies.
Council Office.	
Woods and Forests.	
India Board.	
Board of Control.	

Page 136.

If it can be shown that the plan of franking is one which exposes the Post-office revenue to loss, and, at the same time, that the plan in use in the Excise does not so expose it, then a case will be made out for putting an end to the plan of franking in all the above-mentioned departments. But, in point of fact, the plan of paying for letters is just as liable to abuse as that of franking. The only protection against it is the control of a clerk, which is equally resorted to in both cases. For these reasons the Commissioners of Inquiry feel no hesitation in recommending that paying postage on Excise letters should be discontinued, and the plan of franking substituted in its stead, with such checks against abuses as may appear to be necessary.

Tax on Surveying Officers' Horses.

Tax on Surveying Officers' Horses. Page 137.

Certain officers of Excise are compelled to keep horses for the public service: for these horses the officers pay duty, the amount of which is refunded by the collector. These repayments form a long list in every collector's accounts, which require numerous vouchers for checking them. Duty is not charged for yeomanry cavalry horses, and there seems to be no reason why the duty on the exciseman's horse should be paid into the revenue with one hand to be taken out with the other. It is curious to trace the various records of account which one of these payments gives rise to.

1st. The officer pays the duty, and charges the collector.
2d. The collector repays the officer, and charges the Commissioners.
3d. The accountants credit the collector.
4th. The accountants debit the charges of management.
5th. The tax-gatherer credits the officer for the receipt.
6th. The tax-gatherer charges the receiver-general of taxes for the payment to him.
7th. The receiver-general of taxes credits the tax-gatherer.
8th. The receiver-general of taxes charges the sum paid into the Exchequer.

Under these circumstances the Commissioners of Inquiry recommend that the horses of officers, for which the Excise now pay, should in future be exempted from payment of the tax, on the inspector or other proper officer of the department being satisfied that the exemption is duly claimed, in the same manner as with regard to other cases of exemption.

Stamps.

Stamps on Excise Commissions and Bonds.

In page 42 of 'The Detailed Statement' there is the following passage on stamps used by the Excise:—

> The stamp duties upon commissions to persons appointed to stations in the revenue, and on the bonds entered into by them and their securities, have always been paid out of the revenue. The stamps are supplied by a person appointed by the Treasury to distribute the various printed forms and documents in use in the Excise which require stamps. The Clerk of Securities obtains them from the distributor, and keeps an account of the number and amount supplied, to which the general-accountants refer whenever the distributor applies for payment, in order to check the amount claimed.

Page 137.

The Commissioners of Inquiry observe that, if their recommendation be adopted, to discontinue to require bonds of security to be given for good behaviour, the number of stamps will be considerably diminished; but it seems to them that in this case, as in those of the postage, and the tax on officers' horses, the paying of money by one department to another is so palpably wrong and wasteful, that it should at once be put an end to: it has given rise to extensive accounts and a great deal of correspondence, and has led to the keeping up of a large establishment of officers and clerks, consisting of a distributor of stamps, who received 1,000*l.* a-year, and other persons who received 1,650*l.* a-year amongst them; 100*l.* a-year having been paid for house-rent, coals, and candles; a charge which, when compared with the duties performed, appears to the Commissioners to have been a most profuse expenditure.

Page 138.

The Commissioners advert to the fact of no mention having been made of this office in the Report of the Board of Excise of 1831, on the Excise Establishment, which they therefore consider defective, as omitting an establishment of five officers, a housekeeper, and a messenger, that cost the public, with house-rent, 2,650*l.* a-year, the business done having been Excise business, although the Board of Excise state that the office did not form part of that establishment.

Pages 138 to 141.

The present arrangements are described in a series of communications, which the Commissioners have inserted in the Report, for the purpose of showing this as another instance (in addition to that of postage) of the practical inconvenience and complexity of arrangement, which is gratuitously occasioned by making one public department an accounting party with another, and as a further proof that the Board of Excise have not been actuated by a real spirit of economy; it being apparent that in this case, if the arrangement had been left to be concluded in the usual mode of a communication from the Treasury, and a Report from the Board in reply, the appointments arising out of the change would have been fixed at a much greater expense to the public than was required; and that it was only in

consequence of a further interference on the part of the Treasury that the arrangement was ultimately settled on the reduced scale.

Page 142. The Commissioners however consider it objectionable that Mr. Dennis, who is the acting Receiver-General of the Excise revenue, should be appointed to perform this business; and they conclude their observations on this subject by suggesting that all written documents which are in use for the Excise (the stamps on which are now paid by the Excise) should be made free of duty.

The per-centage received by Mr. Dennis between the 18th February, 1835, and 9th March, 1836, was 325*l.* 18*s.* 0*d.*

Charges of Collection.

Charges of Collection. The Commissioners of Inquiry state that, notwithstanding they have frequently had occasion to express opinions upon the charges incurred in collecting the Excise revenue, when they have been examining particular heads of duty, the whole amount is so large, that they feel it necessary, before they bring this Report to a conclusion, to take a general view of the subject; with reference, not only to the sum paid for these charges, but also to the funds out of which they are paid, and to the legal sanctions by which these funds are so applied.

It has been shown that the Excise revenue is now collected at a much higher rate per cent. on the amount received than formerly—a circumstance which alone is a sufficient ground for a very full and strict investigation into the means which the Commissioners possess of incurring expenses, and into the control to which they are subject. In the year 1834 the charges of collection on the Excise revenue of the United Kingdom, as stated in the annual finance accounts for that year,

Page 143. amounted to the sum of 1,082,000*l.*; and the whole of this sum was paid by the Commissioners out of the money received by them on account of the duties or revenue of Excise. According to these accounts this sum was paid under the following heads:—

Salaries and Allowances	£765,139	7	4¾
Day-pay	3,490	9	10
Allowances for Special Services, and Travelling Charges	25,902	11	2
Tradesmen's bills, Buildings and Repairs, Victualling, and Horses	15,564	2	4
Rents, Taxes, and Tithes	14,597	10	4½
Law-charges	11,581	15	7½
Stationery, Printing, Postage, Carriage, &c.	32,894	2	8¼
Superannuation Allowances	108,390	6	2¼
Allowances for Offices abolished, and compensation to Officers for loss of Fees	22,392	17	1¼
Other Payments	82,047	0	7½
	£1,082,000	3	3¾

Appendix Nos. 47, 48, 49. The details of these charges are given at length, with full explanations, in returns contained in the Appendix.

As the charge of 82,047*l.*, which appears under the head of 'other payments,' has no connection with the business of collecting the Excise revenue, the actual amount of the charges of collection may be taken at one million.

If the rate of charge per cent. were reduced to what it was, for England, on an average of six years to 1809, that is, to 2*l.* 13*s.* 6*d.* per cent., the amount of charges of collection, on the present gross revenue (15,000,000*l.*), would be no more than 401,250*l.*; so that, if the business of managing the Excise department were conducted now as economically as it was formerly, in England, a saving of expense of 598,750*l.* would be effected. Even with 1 per cent. added for the greater expense of collection in Scotland and Ireland, the saving would be 448,750*l.* The Com-

missioners of Inquiry express their opinion that there is no ground for entertaining a doubt that, if the business of the Excise revenue were limited to the collecting and managing the growing duties only from which the revenue is received, and if those various changes were made in the management of the business of the department which they have recommended, the charges of collection might and ought to be reduced to what it formerly was. *Charges of Collection.*

The evidence of the Chairman of the Board is inserted in the Report, containing a full explanation of his opinions with respect to the legal sanction under which the Commissioners exercise authority in applying the money they receive for duties in paying the several expenses which they class under charges of collection. Pages 143, 144, 145.

After a careful examination of the patents and Acts of Parliament referred to in the above examination, as investing the Commissioners with power to apply the money they receive from the Excise duties in payment of the charges of collection, it appears to the Commissioners of Inquiry that the Board of Excise have been in the habit of giving a wrong construction to the instruments containing the authorities under which they claim to act; and that in consequence very large sums of the Excise revenue, which have been expended, professedly under these authorities, have been so expended without sufficient legal sanction. The general powers which the Commissioners have for defraying the charges of collection are contained, as it appears from the evidence of the Chairman of the Board, in the Consolidated Regulation Act, 7 and 8 Geo. 4, c. 53; these powers being the same as those which had been given under patents and former Excise Acts. By the 47th section of this Act it is declared that the Commissioners shall pay to the Receiver-General of Excise *all money* collected or received on account of the duties or revenue of Excise, 'except only the *necessary* charges paid of collecting, 'receiving, levying, managing, paying, and accounting for the same, and all other 'payments *legally* made thereout;' and by the 53d section, the Receiver-General is required to pay all money placed at his account at the Bank of England to the receipt of the Exchequer: so that the law obliges the Commissioners to pay *all* the money they receive into the Exchequer, except what is paid for *necessary* charges of collection, and other *legal* payments.

On examining the Act of 7 and 8 Geo. 4, it will be found that these other *legal* payments are specially mentioned and provided for. By the 105th section the Commissioners can pay for prosecutions; by the 113th they can give allowances to prisoners; and by the 122d they can contract for or purchase 'any messuages, 'buildings, lands, tenements, or hereditaments, either in fee-simple, or for any 'other or lesser estate or interest therein, which they, the said Commissioners of 'Excise, may deem desirable to be contracted for or purchased for the use and 'service of the revenue of Excise.' It would appear, therefore, that the powers of the Commissioners over the money received for the Excise duties are specially limited to making payments for the *necessary* charges of collection, and for those *legal* purposes which are specially provided for in the sections just referred to of the 7 and 8 Geo. 4.

It is particularly deserving of observation, that the Legislature has expressly restricted the powers of the Commissioners in respect to what are to be taken to be charges of collection, by specifying, in the 47th section of 7 and 8 Geo. 4, that they must be *necessary* charges. That there must be a clear and real *necessity* before any charge can come under the character of a charge of collection is further established by the 4th section of this Act, which declares the powers of the Commissioners for paying salaries and other payments. By this clause the Commissioners are authorized to pay to collectors and other officers 'for their salaries, or

Charges of Collection.

'to them, or to any other person or persons, for charges *necessarily* arising in the 'collection or management of the said revenue, such sum or sums of money as shall 'be conformable to such rules, regulations, and directions as may, from time to 'time, be received by the said Commissioners from the Lord High Treasurer, or 'any three or more of the Commissioners of the Treasury, for the direction and 'guidance of the Commissioners of Excise in such behalf.' As, in the 47th section, the charges must be *necessary* charges, and in the 4th section they must be charges *necessarily* arising from the collecting of the duties of Excise, it is clear that the Commissioners cannot legally pay for any charge, unless they can show that it is a charge which is absolutely necessary for the purpose of collecting and managing the Excise revenue—a charge without which the ordinary course of collecting the duties could not be carried on.

Page 146.

If this be a correct statement of the case as to the powers of the Commissioners of Excise, an examination into some of the payments which they have been in the habit of making leads the Commissioners of Inquiry to be of opinion that they have greatly exceeded their powers, in consequence of the charges for which they have been made not having been *necessary* charges, nor charges *necessarily* arising in the collecting and managing of the Excise revenue, according to the true meaning of these terms. The charges here alluded to are those for new buildings, for a printing-establishment, for St. Katherine's distillery, and for the revenue police.

The question of the legality of paying for new buildings out of the Excise revenue requires nothing further than to show how the Treasury has acted upon it.

See Evidence of Sir F. Doyle, p. 144.

It appears that, in the year 1834, in consequence of the destruction of the Excise buildings at Bristol by fire, the Commissioners applied to the Treasury for its sanction to expend the sum of 1,200*l.* on rebuilding them. But, although there was a strong reason for incurring this expense, it would seem that the Treasury did not consider it to come within the meaning, according to the Act of Parliament, of a *necessary* charge for collecting the Excise duties, but to be of a character that required the sanction of the Legislature; and accordingly the Treasury refused to accede to the application of the Commissioners. As, however, the buildings were wanted, the Treasury laid an estimate before Parliament, and procured a vote in the Miscellaneous Services for the sum required. The conduct of the Treasury in this instance was, no doubt, governed by the precedent of a proceeding in 1831, respecting the new Custom-house at Liverpool, in which building accommodation was to be provided for the Excise. An agreement had been made in 1827 between the Treasury and the corporation of that town, by which the public was to contribute 150,000*l.* towards this building, by instalments of 25,000*l.*; it being the intention of the Treasury of that day (as would appear from no communication having been made to Parliament respecting this arrangement) to allow the sum of 150,000*l.* to be paid out of the Excise or Customs revenues, as had been the regular course on similar occasions; but in 1831, when the first payment of 25,000*l.* was called for, the Treasury not considering the expense to be incurred on this new Custom-house as an expense coming within the meaning of the Act as a '*necessary* charge' of collection, passed a minute on the 25th of January, 1831, by which it virtually decided that no charges of this kind, namely, for new buildings, could be legally paid by the revenue Boards out of the produce of the duties collected under their management. The following is an extract from this minute:—'It appears to my Lords that no sum of money has 'been specifically appropriated by Parliament towards building the new Custom-'house at Liverpool. Write to Mr. Littledale, chairman of the Committee,

'acquainting him that my Lords do not feel themselves authorized to advance the 'sum of 25,000*l.* of public money without the consent of Parliament.' This minute, together with the course taken by the Treasury in the case of the new Excise buildings at Bristol, must be taken as a conclusive decision, by the highest authority, against the legality of appropriating any money received from the duties of Excise in discharge of expenses incurred by the department, for objects which so obviously cannot be included under any of the ordinary heads of charges of management as the erection of new buildings. *Charges of Collection.*

It should be especially observed, that the minute expresses a distinct opinion that the Lords of the Treasury do not feel themselves authorized to direct the advance of public money, for purposes such as those referred to, without the consent of Parliament; and, therefore, as the Commissioners of Inquiry have no doubt that the view taken by this minute is the only correct view, as to the law of the case, it follows that the payments made out of the Excise revenue, by order of the Commissioners, for the new buildings at their printing establishment, for the distillery at St. Katherine's, for the revenue police, and for other similar purposes, must be considered as illegal payments; notwithstanding that both for the commencement and completion of these undertakings the Commissioners may have had the sanction of the Lords of the Treasury for the time being. With respect to the first of these undertakings, it appears, from the evidence of Mr. William Johnson, the Excise storekeeper, that the Commissioners have expended out of the money received from duties the sum of 13,140*l.* in erecting buildings, and in providing machinery and printing implements, for forming an establishment for doing all the printing-work required for the use of the Excise department, as well as of the Customs, Ordnance, and Post Office departments. Page 147. *Printing Establishment.*

So long as the printing-work which was done by the Excise was limited to printing permits, although not, perhaps, necessary to be done in the office, there was some appearance of a justification for considering the expense incurred as a necessary charge of collection; because it is required by law that the paper on which the permits are printed should have a water-mark upon it, and it is felony for any person to have any such paper in his possession without a lawful excuse. But to call the expenses incurred in forming a complete printing-house establishment, at an expense of 13,140*l.*, besides the expense annually incurred in printing in it, *necessary* charges in collecting and managing the Excise revenue, is to give a construction to the law which cannot be shown to be the correct and legal construction of it. That it is not necessary for the Commissioners of Excise to print for their own use requires no statement in detail to prove, because every article which is wanted for the department can be procured as good in quality, and as low in price, from those who carry on the trade of printing, or from the Stationery Office, as it can be provided by the Excise at their own establishment.

Mr. W. Johnson says, in his evidence, 'we not only print for ourselves, but for the Customs, Ordnance, and Post Office.' The same reasons which may be urged against the department of Excise carrying on the business of printing for its own use apply in a still stronger degree against carrying on that business for the service of other departments.

With respect to the St. Katherine's distillery, it appears that the sum of 35,769*l.* has been expended on this establishment, in erecting new buildings, and in providing machinery, utensils, and other things. *St. Katherine's Distillery.*

As the duty on foreign spirits which are re-distilled in this distillery is a Customs' duty, it is clear that the expenses which the Commissioners of Excise have incurred, and are still incurring, in the re-distilling of them, cannot some Page 148.

Charges of Collection.

under the meaning of 'necessary charges' in collecting the duties of Excise. But if the duty on foreign spirits was an Excise duty, it is a manifest misconstruction of the Act to say that the expenses incurred in this distillery are 'necessary charges' of collection; for certainly no real necessity exists for this process of re-distillation in a Government distillery.

Revenue Police.

Very large sums of money have been paid by the Commissioners out of the Excise revenue for establishing a revenue police in Ireland. This is a regularly equipped and disciplined military force. It is clothed in a military uniform, armed with muskets and bayonets, and officered like the companies of a regiment; so that this scheme of collecting Excise duties, by the aid of such a force, involves not only the question of expense, but that also of the policy of employing a military force as a part of the Excise department. Under these circumstances, the Commissioners of Inquiry think there can be no doubt that the payment of the expenses incurred, as being necessary charges of collection, without the knowledge and consent of Parliament, is wholly illegal.

If the frauds committed in Ireland on the revenue were of so general and injurious an extent as to call for the aid of armed bodies of disciplined men, it would not have been justifiable, even for Parliament, to have made so great a change in our system of collecting taxes as that of collecting them with the aid of such a force, without a very full inquiry, and a very strong case of necessity having been made out; and, accordingly, in this case, as in the one above alluded to, of Excise buildings, the Commissioners of Inquiry feel bound to state that, in their opinion, notwithstanding the previous sanction of the Treasury may have been obtained by the Commissioners, such sanction cannot amount to a sufficient legal justification for establishing such a force without the consent of Parliament, and for paying for it out of the Excise revenue.

Page 148.

The Chairman of the Board of Excise, in the evidence quoted above, says, with regard to the expense incurred on buildings, and providing machinery for the St. Katherine's distillery, 'charges of management we certainly considered it to come 'under, inasmuch as it was essential to the conduct of that part of the business 'which was allotted to us, the re-distillation of spirits.' With regard to the expenses incurred in the printing establishment, he says, 'we have certainly been 'in the habit of considering those expenses as incidental expenses, if they were 'necessary for the conduct of the business.' With regard to the expenses incurred on the Irish revenue police being a necessary charge of collection, he says, 'so far 'as they may be considered as an auxiliary force concerned in the collection of the 'revenue, inasmuch as they are concerned in putting down that smuggling by 'which the revenue is impeded, in that way I conceive that they may be considered 'as coming fairly under the expenses of levying and collecting.' The Commissioners of Inquiry state that they wholly dissent from the construction here given to the laws, with respect to the powers of the Board to incur those expenses as necessary charges of collection. These schemes for printing for the department, re-distilling foreign spirits, and suppressing illicit distillation, have more of the character of experiments than of *necessary* charges of collection, and as such they ought to have been submitted to Parliament for its sanction before they were carried into execution.

The Commissioners of Inquiry refer to their Eleventh Report on Excise Accounts, in which there is the following paragraph connected with the subject now under discussion:—

> In our opinion the Treasury does not at present possess the means of exercising such a degree of control as, by the constitution, it ought to exercise over the Customs and the other revenue departments, in consequence of its not having an officer of its own to see and report those matters with which it should at all times be acquainted. The sum which is annually

paid out of the gross revenue 'in its progress to the Exchequer' is so large, and so much profuse and unauthorized expenditure has taken place, that we consider it absolutely necessary that the Treasury should have the means of preventing the application of any portion of the gross revenues to any purpose, except according to such orders as it shall itself have issued. *Charges of Collection.*

In consequence of this paragraph the Commissioners of Inquiry received a letter from the Secretary of the Treasury, dated 29th October 1835, requesting that 'the particulars of the expenditure in the Excise accounts, to which these observations (profuse and unauthorized expenditure) refer,' might be stated.

The Commissioners of Inquiry observe that the expressions in question, Page 149. although contained in the Report on Excise Accounts, were not exclusively directed to the expenses incurred in that department, but were applied generally to the charges of collection of all the revenue departments, and not to the present so much as to former times; and that, after having carefully reconsidered the grounds on which the observations were made, they are satisfied that those grounds afford a full justification for the expressions referred to, in the general sense in which they were employed; and that much of what has been paid for charges of collection may be correctly described as profuse and unauthorized expenditure.

In order to sustain this opinion, they feel that they have only to refer to the debates in Parliament, and to the reports of numerous Commissions and Parliamentary Committees of Inquiry: these abound with instances of profuse and lavish expenditure. In the year 1819, the number of Commissioners and Postmasters-General who were employed in collecting the revenue of the United Kingdom was sixty-eight; but the effect produced by inquiries of Commissions and Committees has been the reduction of that number to twenty-four. In 1819, the employing of this great number of sixty-eight Commissioners and Postmasters-General was stated, in Parliament, as a proof of profuse expenditure, and the subsequent reduction fully shows that the charge was well founded. It may be proved by the same means that the number of other principal officers was formerly much greater than it ought to have been. The work of reduction has been going on for a long time, with respect to receivers-general, collectors, comptrollers, and various other officers. Many of these offices were nearly sinecures; and, until the practice was introduced of promoting officers already in the service to vacancies, a great amount of public money was wasted in consequence of the manner in which the power of making appointments was abused. All salaries were some years ago excessively increased; bills of costs were allowed to be run up to an immense amount; and very lavish expenditure was permitted on all incidental expenses, such as repairs of official residences, furniture, coals, stationery, travelling-charges, messengers, and many other things, which were paid for as incidents. Hansard's Debates, vol. xi. p. 1431, 1551.

The mere fact of the very large reduction which has been made in the establishments of the revenue departments, independently of those reductions which have arisen from repealing duties in the last fifteen years, removes all doubt as to the extent of profusion of expense which before existed.

The Commissioners of Inquiry further submit that, on referring to the various Page 150. statements contained in this Report, as to the nature and extent of the establishment, and as to the numerous heads of expenditure, ordinary and extraordinary, which have been incurred in support of it, it will be found that they are fully borne out in having described the expenditure of this department as being liable to the general charge of profuseness.

In regard to a great portion of the expenditure of the revenue departments having been unauthorized as well as profuse, the Commissioners feel no doubt of this having been the case. In the Excise they have already shown that it has been so, by their statements relating to new buildings, the printing establishment, the St.

Charges of Collection.

Katherine's distillery, and the Irish revenue police. The charge of unauthorized expenditure will be found, on the same grounds, to apply to the other departments, which have taken upon themselves to give a construction to the Acts of Parliament which authorize the payment of necessary charges of collection out of the money received from duties similar to that which, as already mentioned, has been acted upon by the Excise. What the Commissioners have already mentioned with respect to the new Custom-house at Liverpool affords a complete illustration of their meaning, and of the unauthorized kind of expenditure which has taken place to a very large amount. In this case 150,000*l.* would have been expended on a new building as a charge of collection, had not the Treasury of 1831 decided that the Commissioners of the Customs had not legally the power of spending money in this way, and that it was necessary to obtain the sanction of Parliament.

Eleventh Report, p. 53.

In the paragraph of their Eleventh Report containing the terms 'profuse and unauthorized expenditure,' the Commissioners of Inquiry express their opinion of the necessity of securing to the Treasury an effective control over the revenue departments, by stating that—

> Notwithstanding we have proposed to establish a more efficient control, on the part of the Treasury, over the management of the Excise revenue, we are of opinion that further measures are necessary to secure complete protection to the public against the misapplication of any part of the public revenue.

Payment of the whole Gross Revenue into the Exchequer.

The Charges of Collection to be voted on Estimates.

Being fully convinced that the charges of the collection of the Excise revenue will never be reduced to what they ought to be until the measures alluded to shall be adopted, namely, requiring the whole gross revenue to be paid into the Exchequer, and the charges of collection to be voted on estimates by Parliament, the Commissioners of Inquiry have considered it necessary to insert in this Report what they have said upon these points in their Eleventh Report; and they state their opinion that there can be no doubt that, if the practice had always existed of voting annually in Parliament all the charges of collection, these charges would have been very different in their nature and amount from what they have been. Most of those various abuses, which, after having been continued for a long period of time, have gradually been removed by the labours of successive Commissions and Committees of Inquiry, would never, in all probability, have taken place. Such a heavy expense, for instance, as that of the coast-guard could scarcely have been suffered to be continued when the grounds on which it had been established were brought under the discussion of Parliament; for by this means it would have been seen that all that was necessary to do, in order to get rid of this expense, was to reduce the excessive duties on foreign spirits and tobacco. The Commissioners of Inquiry refer also to the case

Page 152.

of the expenditure of the Post Office on steam-packets; it is impossible that this could have been carried on, in the negligent way in which it has been described by the Commissioners of Post Office Inquiry to have been carried on, if the expenses had been annually voted by Parliament. The Commissioners say, 'it did not appear 'to us that the superintendence exercised by the Office in London over the packet 'establishments had the effect of producing a substantial check over the expendi-'ture, the control of which seemed to be almost wholly left to the agents.'

The Commissioners consider it to be a great inconsistency, with respect to those principles of the Constitution which relate to our finances, to say that forty-six millions of the Revenue shall be paid into the Exchequer, on the ground that this is the only process by which security can be obtained for the public of a proper use and application of the taxes; and at the same time to say that four millions and a half may be expended for charges of collection, free from the control of Parliament and of the Exchequer, and of the control of those other forms and checks to which the rest of the public money is subjected.

The following are the remarks with which the Commissioners of Inquiry have concluded the important Report of which the preceding pages have been intended, it is feared but very imperfectly, to convey the principal outlines:—

Concluding Remarks. Page 152.

'In bringing this Report to a conclusion, we beg leave to state, in reference to 'the numerous changes which, in this and in former Reports, we have recommended for adoption in various branches of the system at present pursued in 'administering the laws and regulations of the Excise, that we have not in any 'instance submitted a proposal for any such change, without having endeavoured 'to discover some well-established and evident principle to guide us in our judgment. The business of administration, or, in other words, of giving execution 'and effect to the ordinances of the Legislature, forms a portion of the science of 'government; and therefore, like all sciences, has its foundation in certain generally acknowledged and fixed principles. But it has not always been the custom 'to consider it in such a way by the statesmen of this country: it has been too 'much given over to the charge of subordinate officers, and the consequence is, that 'uniformity, simplicity, and complete efficiency, are not to be found in the administration of the business of many of our public departments. In other nations, on 'the contrary, the business of administration has been considered and studied as a 'science, and arranged on clear and settled principles. It is the practice, particularly in France, to introduce every new regulation or law of administration 'by a prefatory exposition of the principles on which it is proposed and founded; 'and, as we think that this is the proper course for ensuring an effective and 'economical system of administration of a public department, we have borne in 'mind, on every occasion when we have proposed a change, the necessity of being 'guided by some clear and leading principle, having for its object the avoiding of 'complication, confusion, delay, inefficiency, and unnecessary labour and expense. 'We shall now proceed to point out, as the result of our inquiry into the various 'branches of the Excise, what those general principles are on which we have 'formed our judgments; and what those changes are which we have suggested, 'in this and former Reports, in accordance with these principles, relating to the 'administration of the business of that department.'

Page 153.

I. On the principle that business of the same kind ought to be transacted in one and the same office, we have made the following recommendations:—1. That the scattered business which properly belongs to a Secretary's Office should be brought together into it, such as the business of the Correspondent's Office and of the Diary Office. 2. That the several kinds of business which is transacted in the office of the Clerk of the Securities should be transferred, each kind to the office to which it properly belongs. 3. That the examination of solicitors' bills should be transferred from the Secretary's Office to the Accountant's Office. 4. That the business of making out accounts of incidental payments should be transferred from the Correspondent's Office to the Accountant's Office. 5. That all other scattered business connected with the accounts should be transferred to the Accountant's Office. 6. That all the business which properly belongs to the Solicitor's Office should be taken from other offices and brought together into it, such as the examining of the issue of informations before magistrates, and the preparing of bonds of security.

II. On the principle that no business ought to be delayed, or altogether omitted to be done, and as almost all the business of the Excise department originates in written instruments, we have recommended that an effective system of registration of instruments should be established in the Secretary's Office.

III. On the principle that the main security for the due performance of the

business of the public is, for the most part, dependent upon the knowledge, judgment, activity, as well as the integrity, of the persons who are employed as functionaries, we have recommended,—1. That one member of the Board, together with the Secretary, and all other principal officers, should be selected from officers on the establishment. 2. That no officer shall be placed on the establishment without having passed two examinations. 3. That there shall be an office in the Secretary's Office for superintending everything belonging to the examination and inspection of the conduct of officers.

IV. It being clear that every system of administration should be founded on principles of strict economy, both as to the degree of time bestowed on business, and of expense incurred in remunerating those who perform it, we have made the following recommendations :—1. That salaries should be reduced, so as to approximate to those of 1797. 2. That the number of collectors' rounds should be reduced, and the number of collectors. 3. That the number of Surveying-general-examiners and of country examiners should be reduced ; and also the surveying establishment generally, so that it may be made to bear the same proportion to the revenue collected which it did at former periods. 4. That the offices of Commissioners of Appeals and of Registrars, the offices of Solicitors for Scotland and of Ireland, the office of Clerk of the Securities, the office of Comptroller of Cash, and the office of Comptroller of Accounts, should be abolished. 5. That there should be no grade of official situation, in any office, between the grade occupied by the officer at the head of it and the senior clerks. 6. That the paying of money by the Excise department to other public departments for postage, stamps, and the tax on officers' horses, should be discontinued.

V. On the principle that the heads of a great public department ought not to discharge duties or embark in undertakings which are inconsistent and out of character with their proper functions, we have recommended,—1. That the Commissioners shall cease to act as judges on Excise trials, or as accountants of the Excise revenue. 2. That they should not employ their time in hearing letters read, and in reading diary-books. 3. That they should not carry on the business of printers and distillers.

VI. On the principle which we have endeavoured to explain and establish, that a superior degree of knowledge, judgment, and activity, will be ensured by making one person responsible for the performance of the duties of the governing authority of a sub-department, than can be ensured by having a Board of Commissioners, each possessing equal powers, we have recommended that the first Commissioner shall be invested with the chief powers for directing the administration of the laws and regulations of the Excise.

VII. As there is no principle of the Constitution more necessary to be strictly adhered to than the principle which requires that the sanction of Parliament must be given to the expenditure of the public money, we have recommended that the Commissioners shall be deprived of the power of making use of any portion of the revenue they receive, and that the charges of collection shall be voted in Parliament on estimates.

'If the changes which we have here proposed be examined according to the plan 'which we have followed in proposing them, that is, with reference to the reasons 'which may be drawn from the principles which we have enumerated, we feel con- 'fident that it will be seen that we have not proposed any change which is not 'founded on a sound principle, and which is not adapted to the end of effecting an 'important reform in the Excise department.'

In bringing the preceding Digest to a conclusion, I feel that it may be right to say a few words in reference to the length to which it has extended; for which, however, so far from venturing to offer any apology, I cannot but entertain the apprehension, that, when the infinite variety of topics which are treated of in the Twenty Reports of the Commission comprised in the Digest, and especially the extent and importance, in a national point of view, of many of those subjects, as connected with the reduction of the public expenditure, so far as may be consistent with the due and safe collection of the public revenue,—the discouragement and prevention of smuggling and of infractions of the revenue laws,—the prosperity of the manufacturing interests of the country,—the increased employment of capital,—and the development of the national industry and wealth, are considered, I may not, in many instances, have entered into the subjects under consideration so fully or sufficiently as might have been requisite either to do them justice, or to the efficient attainment of the object which it has been sought to accomplish in the compilation of this Digest, *viz.* the bringing at once under review, in one condensed statement, the whole of the views and opinions which have been formed by the Commissioners, as well as the various recommendations which they have submitted, founded upon those views.

In the accomplishment of this important object, I venture to hope that my efforts to fulfil the directions of the Commissioners will be considered as not altogether unattended with success; and that the preceding *Digest*,—with the following *Synopsis or Contents*, which has also been prepared with great care, so as of itself almost to form an epitome of the Reports;—together with the series of accounts illustrative of the several heads of *Excise duties since* 1770;—and, finally, the *General Index*, will be found calculated to be of use to your Lordships and to Parliament, as well as to the department of Excise, and to the numerous traders and manufacturers under the Excise laws, in all future discussion or consideration of the subjects comprised therein.

Of the views and recommendations of the Commissioners of Inquiry, many of them have been either wholly or partially adopted and carried into effect:—

The Excise permits and monthly taking account of the stocks of tea-dealers and wine-merchants have been abolished;

The survey of brewers has been greatly modified;

The Excise duties upon stone bottles and sweets have been abolished;

The duties upon starch also have been abolished, and the manufacturers have been relieved from Excise restrictions;

The duty upon Irish spirits has been reduced from 3*s.* 4*d.* to 2*s.* 4*d.* the gallon;

The duties upon flint glass have been reduced two-thirds, *viz.* from 6*d.* to 2*d.* per lb.; and

The duties upon first-class paper are about to be reduced one-half, *viz.* from 3*d.* to 1½*d.* per lb., the amount payable upon second-class paper, so that in future there shall only be one rate of duty payable upon paper, while the duties upon stained paper will be altogether abolished.

With regard to those of the above measures which have already been carried into effect, the Commissioners of Inquiry have received the most full and satisfactory letters as to the beneficial effects which have resulted from them.

Messrs. Twining, Mr. Antrobus, and other extensive tea-dealers, and several of the most eminent wine-merchants, have addressed communications to the Commissioners, expressing, in the strongest manner, the relief which they have experienced in carrying on their respective businesses since the abolition of the Excise permits and taking of stock; and similar communications have been addressed to the Commissioners by the manufacturers of starch, in reference to the abolition of the duty on that article.

The most important results, however, are those which have sprung from the reduction of the duty on Irish spirits from 3*s.* 4*d.* to 2*s.* 4*d.* the gallon, and of the duty on flint glass from 6*d.* to 2*d.* per lb. The former has proved to be a measure which has been most efficacious in putting down that illicit distillation which prevailed almost universally throughout Ireland, causing the total demoralization of many districts of the country; whilst it has enabled the legal distiller once more to carry on his manufacture, relieved from that alternative in which he had been hitherto placed of either closing his works or becoming an infringer of the laws, as the only means of avoiding ruin in carrying on his trade in competition with the smuggler. In like manner, the reduction of the duty on flint glass appears to have almost entirely crushed the illegal maker, and to have enabled the legal manufacturer not only again to carry on his works with enterprise and profit, but to build new and extensive works, some of them in districts where they had never before existed. In fact, it has been distinctly stated by several of the most extensive makers, that they have been unable to execute the orders which they have received, or to meet the extraordinary demand upon them, in consequence of the difficulty of procuring experienced workmen, but for which a considerably greater quantity of goods would have been made and paid duty; a fact which sufficiently accounts for the circumstance of the increased quantity of glass upon which the reduced duty has been paid not having yet reached the average amount which had been anticipated.

It will be my duty, in a separate representation, to put your Lordships in possession of the whole of the communications above referred to.

I will only now beg permission to add, in accordance with the wishes of the Commissioners of Inquiry, the following statement of the reductions which have already been actually effected in the establishment and expenditure of the Excise department, in consequence of the adoption of the recommendations of the Commissioners, either wholly or in part, under the several heads undermentioned, *viz.*—

	No. of Officers.	Amount of Salaries per Annum.
On the abolition of the duties on starch, stone bottles, and sweets	7	£680 0 0
On the modification of the survey on tea-dealers	142	14,967 5 0
On the abolition of the survey on wine-dealers	40	4,033 5 0
On the modification of the survey on brewers	84	8,440 0 0
Total	273	£28,120 10 0

Office of the Commission of Excise Inquiry,
5, Whitehall-place,

T. CHA. HARRISON,
Secretary.

12*th July* 1836.

SYNOPSIS, OR CONTENTS.*

PAGE

Dates and Subjects of the *Twenty Reports* of the Commissioners 5
Introductory Observations, showing the general Character and Tendency of the Excise System of Taxation . . . . . 6—19
Accounts, showing the Articles subject to Excise Duty, at different Periods since 1793 . . . 7—11
Injurious Effect of Excise Restrictions upon Manufactures illustrated . . . . 12—17
Introductory Observations, concluded by Recommendations for—
1st. The Consolidation of the Laws relating to the Excise Duties . . . .
2nd. The Revision and Simplification of the Regulations . . . . 17—19
3rd. The Revision and Reduction of the Rates of Penalties . . . .
Expense of the Excise *Surveys*, estimated at nearly 100,000*l.* per annum 20

FIRST REPORT.—Inefficiency of the Excise Permits and Survey, as regards TEA . . 20, 21
SECOND REPORT.— „ „ „ as regards WINE . 21
SIXTH REPORT.— „ „ „ as regards TOBACCO . 22
* Abolition of these Surveys and Permits recommended 20, 22

FOURTH REPORT.—* Survey of BREWERS recommended to be abolished . . 23
Adulteration.—Abrogation of existing Penalties recommended 23
Savings on the *Abolition* of the above *Surveys* stated 24

THIRD REPORT.—COURT OF SUMMARY JURISDICTION.—Co-existent with the Excise Duties. *See* 12th Charles II., c. 24, s. 45 25
Expense estimated at £1,926. 10*s.* per annum 25
The business brought before the Court described 25
Not one Appeal for the last nine years 25
Objections, in a Constitutional point of view, to the Composition of this Court . . 25
The Duties of it inconsistent with the ordinary Duties of the Commissioners . 26
The Abolition of the Court, and also of the Commissioners of Appeal, recommended . 26
The proportion of additional business which will devolve upon the Metropolitan Magistrates described 26

FIFTH REPORT.—* Repeal of the Duties on STONE BOTTLES and SWEETS . 26
Estimated Saving of Establishment, 500*l.* per annum 26

SEVENTH REPORT.—BRITISH SPIRITS. PART I. 26
DISTILLERIES, ENGLAND 28
Rates of Duty since 1790; present Rate 7*s.* 6*d.* per gallon. Points in which the *regulations differ* in England, Scotland, and Ireland 28
Peculiarities which distinguish the trade in the three Countries . . . 28
Difference in the range of *gravities* in the three Countries 28
The Number of English Distillers, 12; of Rectifiers, 108 28
The Law regulating the English Distilleries considered by the Distillers and Rectifiers, as well as by the Officers of Excise, well calculated for its object . . . 29
Smuggling in England.—Illicit Distillation carried on to a great and increasing extent, especially in London and the larger Manufacturing Towns . . . 29
Exportation of English Spirits.—None, either to Foreign Countries, or to Scotland or Ireland; causes explained 29, 30
DISTILLERIES, SCOTLAND.—Rates of Duty since 1791; present Rate 3*s.* 4*d.* per Gallon 30
Number of Distillers, 260; of Rectifiers, 11 . . . . . 28—30
Exportation of Scotch Spirits to England 30
Privilege of the English Distillers of *varying* the *Gravity* of their *Worts*, complained of 30
The English Duty recommended to be charged only on the quantity *landed* in England 31
* The limitation against Shipping Spirits from Scotland in less Quantities than 80 Gallons, recommended to be reduced to 20 Gallons 31
The Forty-eight Hours' Notice of taking Spirits out of Bond to be reduced to Twelve Hours 31
Malt Spirits and Malt Drawback.—Beneficial Effects of the Reduction of the Duty in 1823, from 6*s.* 2*d.* to 2*s.* 4½*d.*; and of the increase of the Malt Drawback to 1*s.* 2*d.* per Gallon 31
Revival of Illicit Distillation caused by the taking 6*d.* off the Malt Drawback in 1832 31
Resolutions of the Committee of the House of Commons on the Malt Drawback Allowance 32
No interference with the Allowance, until the result of the Reduction of the Duty on Scotch Spirits should be seen 32
Distillers from Bere and Bigg, (an inferior kind of Barley) 32
Duty reduced by 3d Geo. 4, c. 30, from 2*s.* 6*d.*, the general Duty on Malt, to 1*s.* 11*d.* per bushel 32
The Regulation under which Bere and Bigg *grown only in the neighbourhood* can be used, complained of 32
Abolition of such Restriction recommended 32
Grain Spirits.—Recurrence to the old Law recommended, to empower the Distillers to work alternately from Malt or Grain 32
Licensing Malt and Grain Distilleries in the same Premises represented as a great injury to the Revenue 32
Smuggling in Scotland.—Revived by the Increase of the Duty, and the Reduction of the Malt Drawback 33

* In all those cases in which the recommendations of the Commissioners of Inquiry have been either wholly or partially adopted an asterisk is prefixed.

PAGE

Smuggling across the Border, inconsiderable 33
Fifty-six Border Officers employed at an annual Expense of 9,920*l.* . . . 33
Exportation of Spirits from Scotland to Ireland and Foreign Countries . . . 33
Export to Ireland formerly considerable 33
Its cessation attributed to the Illicit Distillation in Ireland 33
Export to Foreign Parts, gradually increasing, having amounted in 1833 to 24,462 Gallons 33
DISTILLERIES, IRELAND 33
Exportation of Spirits to Great Britain almost prohibited by the present Regulations 33
Malt Spirits, principally made from Illegal Malt 34
Grain Spirits.—Gravity of the Worts recommended to be raised from 30 to 60 or 50 degrees 34
* Smuggling in Ireland, alarming extent of. Reduction of Duty recommended . . 34
Exportation of *Spirits* from Ireland to other Countries 35
Summary of the Recommendations for England, Scotland, and Ireland . . . 35

SEVENTH REPORT.—BRITISH SPIRITS. PART II. 36
Spirit Dealers and Retailers, Abolition of Survey and Permits recommended . . 36
Rectifiers and Compounders of Spirits, Distinction of from Distillers condemned . 37
Revenue Police in Ireland, Defects of pointed out 38
Spirits manufactured in Guernsey and Jersey 39
Excise Prosecutions, System of compromising Penalties condemned . . . 39
Survey on Distilleries 39
Arrears in Ireland, Attention called thereto 39
Spirits lost at Sea, the Duties thereon recommended to be remitted . . . 40

EIGHTH REPORT.—* Repeal of the Duty on STARCH 40
Estimated Reduction of Establishment, 1275*l.* per annum 41

NINTH REPORT.—VINEGAR. Abolition of the Duty recommended 41

TENTH REPORT.—MALT DUTY, IRELAND. Attention called to the immense Extent of Illicit Malting; and the Revival of the old Law of Survey and Permit recommended . 42, 43

ELEVENTH REPORT.—ACCOUNTS. Treasury Minutes referred to 43
The Commissioners of Excise to be no longer *Public Accountants* 44
The Accountant-General to be the Public Accountant of the Excise Revenue . . 45
Repetitions of Business in the Offices of the Accountant and Comptroller-General condemned 46
Office of *Comptroller of Cash* recommended to be abolished 46
Daily Audit of the Accounts of the Receiver-General recommended 46
Division of the Business relating to the Excise Accounts 47
Defects in the Mode in which the Excise *Books* are kept 47
The System of *Double Entry* recommended to be introduced 49
Summary of the Alterations proposed 50
The Gross Revenue recommended to be, in future, paid into the Exchequer . . 50
The Charges of Collection to be provided for by Annual Estimates . . . 50

TWELFTH REPORT.—AUCTIONS 51
Objections to the Principle of this Tax stated 51
Produce of the Duty in 1833, 243,980*l.* 51
Number of Auctioneers in 1833, 3,686 52
The Declaration of the Auctioneer the only Security for the Receipt of this Duty . 51
Prejudicial Effect of the Duty on the Sales of Landed Estates 52
The large List of Exemptions objected to 53
General Recommendations:—Repeal of the Duty as soon as practicable . . . 54
Assimilation of the Rates of Duty, and the Regulations in Great Britain and Ireland . 54
Repeal of the Duty on all Transfers liable to Stamp Duty 54
One general Licence of 10*l.* 54
Annual Renewal of the Bonds of the Auctioneers to be dispensed with . . . 54
Books to be kept in lieu of the Catalogues now furnished by the Auctioneers. . . 55
One Day's Notice of Sale, instead of Three. 55
The Duty of 2*d.* per lb. on Sheep's Wool to be abolished 55
The Collection of the Auction Duties to be transferred from the Board of Excise to that of Stamps and Taxes 55
The Reduction of the Number of Revenue Boards from Three to Two alluded to . 55

THIRTEENTH REPORT.—GLASS 55
Statutes referred to, from the 6th & 7th of Wm. & Mary, to the present time . . 55
Analysis of the Rates and Amounts of the Glass Duties since 1770 55
Number of Glass Houses, and Amount of Duty, in 1833 56
Excise Estimate of Expense of Collection, 18,000*l.* 56
Gross Receipt in 1834, 916,822*l.* Net Receipt, 666,445*l.* Difference, 250,377*l.* . . 56
Crown Glass.—Representations of the Manufacturers . . . . . 56 to 58
Reduction of the Duty recommended 62
Spread Glass.—The Demand for it small 58
Flint Glass.—Depressed State of the Manufacture 58
Abolition or * Reduction of the Duty recommended 62
Bottle Glass.—Statements of the Manufacturers 59
One-half of the Duty returned in the shape of Drawback 63
Repeal of the Duty recommended 63
Measures of Relief suggested during its Continuance 63
Plate Glass.—Statements of the Manufacturers 60
Reduction of the Duty to One-half recommended 62
Other Measures of Relief suggested 62
Scotland.—Depressed State of the Manufacture 60, 61
Ireland.—Ditto 61

PAGE

FOURTEENTH REPORT.—PAPER 63
Statutes described from the 10th Anne, c. 19, dated in 1711, to the present time . . 63
The Rates and Amounts of the Duties since 1770 63
Gross Receipt in 1834, 833,822*l.* Net Receipt, 771,162*l.* 64
Drawback and Allowances in 1834, 62,659*l.* 64
Annual Licence-Duty for Paper Makers, 4*l.* 64
Perfection of the Manufacture to be attributed to the freedom of the Process from Excise Interference 64
Injurious Effects of the *Separation* of Paper into *Two Classes* 64
Ditto of the *high Duty* on *First Class Paper* 65
Especially on Paper used in *printing Books* 65
Remarkable Increase of *Almanacks* on the Repeal of the Duty upon them . . . 65
* *Consolidation* of the Two Classes into One, with One Rate of Duty recommended . 66
* The Duty on First Class Paper, viz., 3*d. per lb.*, recommended to be reduced to 1½*d. per lb.*, being the Amount payable on Second Class Paper 66
* Consolidation of the separate Classes of *Pasteboard* also recommended, subject to One Duty of 14*s. per cwt.* 66
Complaints in *Scotland* of the Regulation requiring Paper to remain Twenty-four Hours on the Premises after having been weighed and charged with Duty 66
Relaxation of this Regulation recommended 66
Penalties.—Revision and Reduction of, recommended 66
Ireland.—Mode of levying the Duty to remain the same as in England 66
Consolidation of the *Acts* relating to Paper recommended 67
Want of *Communication* between the *Board* of *Excise* and the *Traders* 67
The *Credit* allowed to the Manufacturer, after the Charge of Duty, recommended to be *shortened* 67
Export Regulations—Relief to be given from the Expense of the Bond, and other Expenses 67
The *Allowances* to *Clothiers* and *Hot Pressers* to be discontinued on the Reduction of the Duty 67
Estimated Reduction of Expense, if the Duties on Paper were repealed, 6,250*l.* . . 68
Abolition of the *Survey* on Makers of *Tea Trays* and *Papier Maché* recommended . 68

STAINED PAPER.—Duty imposed by 10 Anne, c. 18. 68
The Rate of Duty, 1¾*d.* per Square Yard, or about 1*s.* per lb., in addition to the 3*d.* per lb. on the Plain Paper 68
8,749,144 Yards charged with Duty in 1834 68
Amount of Revenue received therefrom, 63,795*l.* 68
Number of Paper Stainers in England, 108; in Scotland, 2; in Ireland, 46 . . . 68
Annual Licence payable by each, 4*l.* 68
The Price of Stained Paper being 2*s.* 6*d.* per Piece, the Two Duties, amounting to 1*s.* 3*d.*, are 100 per Cent. 68
Severe Operation of this high Duty 68
Excise Estimate of the *Expense* of collecting this Head of Duty, 1,800*l.* . . . 69
* Repeal recommended 69
Recapitulation of the preceding Recommendations 69, 70

FIFTEENTH REPORT.—MALT 70
Commencement of the Duty in England, 1697; in Scotland, 1713; and in Ireland, 1785 70
Rate of Duty in the United Kingdom, 2*s.* 7*d.* per Bushel 70
Ditto, on Malt made in Scotland and Ireland, (from Bere and Bigg,) 2*s.* per Bushel . 70
Opinion of the Commissioners of Inquiry, that there is no Tax less objectionable than the Malt Tax 70
Opinions of the Maltsters, complaining of several of the Regulations 70, 71
That they have mostly been framed to answer only for making Malt in Winter, and
That some of them are adapted only to the Summer Season 71
That they place the Maltsters completely in the Power of the Surveying Officers . 71
That the *Allowances* of 17½ *per Cent.* are insufficient 71
That the Regulation which restricts the *Sprinkling* of Malt to *Eight Days* is injurious 72
That the *Barley Books* are entirely useless 73
That the Regulation which requires the *Steeping* of the Corn *Forty Hours* is often highly injurious 73
That the *Fines on compressed Couches* should be done away with 73
Relief, in regard to most of the above Complaints, recommended 73, 74
Bere and Bigg.—Distinction in the Rate of Duty recommended to be abolished in the event of the Reduction of the Duty on Malt 74
Drawback on the *Exportation* of *Beer*, Insufficiency of 74
The *Credit* of *Five Months*, now allowed for the Payment of the Malt Duty, recommended to be *discontinued* 75, 76
Evasion of the *Malt Duty* carried on to a considerable Extent 76, 77
Number of Malt Houses in England, 12,513 77
Of which 7,294 are surveyed *daily*, 167 Nine Times in a Fortnight, and 5,052 only Five Times in a Fortnight 77
Diminishing the *Credit* to Six Weeks: a desirable Measure, to prevent Evasion of Duty 78
Penalties, Amount of, in 1834.—Awarded, 18,548*l.* Remitted, 11,463*l.* Recovered, 4,028*l.* 78
Attention called to the very large Proportion *remitted*, 11,463*l.* out of 18,548*l.* . 78
IRELAND.—Extensive Evasion of the Duty 78
Average Quantities of Malt charged with Duty in the Nine Years, from 1790 to 1798, 4,705,000 Bushels 79
Ditto, in the Four Years, from 1830 to 1833, 2,025,000 Bushels 79
Average Amount of Revenue received:—In the Four Years, 1808 to 1811, 342,000*l.* per Annum; in the Three Years, 1824 to 1826, 314,000*l.* per Annum; in the Five Years, 1830 to 1834, 256,000*l.* 79
Recapitulation of the above Recommendations 79, 80

SIXTEENTH REPORT.—HOPS 80
Duty first imposed by the 9th Anne, c. 12, at 1*d.* per lb. 80
Fixed at its present Rate of 2*d.* per lb. by the 45 Geo. III., c. 94 80
Does not extend to Ireland 80

PAGE

Subject to extraordinary Fluctuations, having been as low as 14,913*l.* in 1783, and as high as 476,895 in 1826 80
Number of Acres cultivated with Hops:—In 1832, 47,101; in 1833, 49,187; in 1834, 51,273 81
Number of Hop Growers surveyed in 1834, 7,242 81
Duty collected annually by temporary Assistant Officers, in Number 270, in each of the last Three Years 81
At the following Amount of Expense, *viz.*—
In 1832 . . . £3,316
1833 . . . 3,432 } 81
1834 . . . 3,675
Drawback on Hops exported, recommended to be restricted to Three Years . . . 81
Extension of the Duty to Ireland, suggested 81
The extent of *Credit*, which now amounts to a full *Year*, recommended for special consideration 81
Concluding Observations to the effect that Hops are a very fitting subject for Taxation 82

SEVENTEENTH REPORT.—SOAP 82
Duty first imposed by the 10 Anne, c. 19, at 1*d.* per lb. on all Soap . . . 82
Fixed at its present Amount, *viz.*, 1½*d.* per lb. on Hard Soap, and 1*d.* per lb. on Soft Soap, by the 3 Will. 4, c. 16 82
Allowances on Soap used in Manufactures in 1834, £57,072. 13*s.* 9*d.* . . . 82

	1832.	1833.	1834.
Gross Receit,	£1,550,345	£1,246,946	£938,016
Net Receipt	1,186,220	871,740	736,113

Annual Charges of Collection, £22,230 83
Mischievous effects of the Excise interference with the process of the Manufacture . 83
Statement of the principal points adverted to by the Trade, *viz.* 84
Weighing the Materials, injurious to the Manufacturer 84
Evasion of Duty, extensive, and facilitated by the improved alkalies 85, 86
Certificates or Permits, inconvenient 87
Difficulty of making Experiments 87
Effect of the restrictions on Foreign Trade 88
Remedies proposed by the Trade 89
Increase of the Customs Duty on the Raw Materials, in lieu of the present Duty;—not deemed expedient by the Commissioners of Inquiry 89
Weighing the Materials recommended to be discontinued 90
Facility for making Experiments recommended 90
Unequal effect of the Gauging in Frames, as regards yellow and mottled Soap . . 91
Reduction of Duty proposed from 1½*d.* to 1*d.* per lb. . . . . 92—94
Extension of the Duty to Ireland recommended . . . . . 94—96
Description of Frames to be settled between the Board of Excise and the Manufacturers 97
Rewards to Officers for detection of Smugglers, insufficient 97
Certificates recommended to be discontinued on the reduction of the Duty . . . 97
Revision of the existing Penalties, and consolidation of Laws, recommended . . 97
Credit—the period allowed in the Country recommended to be shortened to one fortnight after the charge 98
Expense of Collection may be diminished by removing the restrictions 98
Drawback and Allowances to be re-considered 99
£70,000 repaid on Soap exported to Ireland in 1834 99
The Customs Duties on the Vegetable Oils recommended to be reduced . . . 99
The Survey of Tallow Melters recommended to be ultimately abolished . . . 100
SOFT SOAP.—Reduction of the Duty from 1*d.* to ½*d.* per lb., and revision of the allowances recommended 101, 102
Recapitulation of the above recommendations. 103

EIGHTEENTH REPORT.—BRICKS 103
The Duty on Bricks first imposed by the 24 Geo. 3, c. 24 103
The Duty increased from 2*s.* 6*d.* to 4*s.* per thousand in 1794, by 34 Geo. 3, c. 15 . . 104
A Customs' Duty on Slate and Stone imposed by 34 Geo. 3, c. 51 104
The Duty on Stone repealed by 4 Geo. 4, c. 59 104
That on Slate repealed by 1 and 2 Wm. 4, c. 52 104
The Duty on Tiles repealed in 1833 104
The existing distinctions in the Denominations of Bricks, and in the Rates of Charge, first introduced in 1802, by the 43 Geo. 3, c. 69 104
The Duties further increased by the 45 Geo. 3, c. 30 105
Total Number of Brickmakers, 5,839, and Net Receipt of Revenue in 1832, £399,773 . 105
Excise Estimate of cost of Collection, £3,100 per annum 105
Duty charged upon Bricks in each Collection of Excise in Great Britain . . . 105
Proportion of Duty paid in England in the Year ended 10th October 1835, £393,932; in Scotland, £8,909 105
Regulations of the Excise for Charging and Collecting the Duty on Bricks . . 106
Unequal operation of the Regulations in different parts of the Kingdom, according to soil and climate 106
Question of the sufficiency of the Allowance of 10 per cent. for Waste considered . 107
Distinctions in the Rates of Duty considered 107
The Duty recommended to be charged on the Cubical Contents, and not on the Superficial Measure 107
The distinction of 12*s.* per Thousand on Polished Bricks, recommended to be abolished 107
Time for Payment of the Duty operates unequally upon Trades *within* or *without* the limits of the Chief Office 107
Regulation requiring Entry every Six Weeks, of quantities made, represented to be objectionable 108
Question of exempting from Duty Bricks made for private use, adverted to, but not recommended for adoption 108
Ireland.—Exempt from the Tax 109
Scotland.—The Duty only partially felt 109
Memorandum of Sir Francis Doyle 109
Recapitulation of the above Recommendations 109

PAGE

NINETEENTH REPORT.—EXCISE LICENCES 110
Excise Licences first imposed by Mr. Pitt in 1784, by the Act 24 Geo. 3, c. 41 . . 110
Acts relating to Excise Licences consolidated by the 6 Geo. 4, c. 81 . . . 110
Rates of Excise Licences under 6 Geo. 4, c. 81 111
Alterations since that period by the Acts 1 Will. 4, c. 64; 4 and 5 Will. 4, c. 75 and 85; and 5 and 6 Will. 4, c. 39 112
Returns of Excise Licences in Great Britain and Ireland in 1832, 1833, 1834, and 1835 113
Regulations of the Excise for the Collection of the Licence Duties . . . 113
Observations on the Policy of extending the rateable System of Licences . . 114
Auctioneers, one general Annual Licence, at the rate of £10, recommended, subject to the question of a Rateable Licence, according to extent of business . . . 115
Brewers, present Rates considered, and new Scale of Licences recommended . . 115
Tea.—Present Rate of Licence considered, and a graduated Scale of Licences recommended 116, 117
Glass.—Ditto . . . . . ditto 118
Malt.—Present Rates considered, and a new Scale recommended 118
Paper.—Present Rate considered, and a graduated Scale of Licences recommended . 119
Soap.—Ditto . . . . . ditto 120
Distillers.—Ditto . . . . . ditto 121
Rectifiers.—Ditto . . . . . ditto 122
Spirit-dealers not being Retailers.—Abolition of the Restriction for the Sale of less quantities than Two Gallons recommended . . . . . 122—124
Makers of Stills in Scotland and Ireland 124
Licences for Persons using Stills in Scotland and Ireland, not being Distillers or Rectifiers 124
Retailers of Spirits.—General Observations on the Regulation under which their Licences are granted by the Magistrates in the several parts of the United Kingdom . . 124, 125
Spirit-retailers' Licences considered, and a Scale of Licences according to extent of Sale recommended . . . . . .125—130
Spirit-grocers, Ireland.—System of Sale of Spirits by them considered . . 131
Spirit Licences, Scotland, considered, and the Annual Renewal of Certificates of Character recommended to be dispensed with . . . . . .131—133
Suggestions for making the Excise term of Licensing correspond with the Scotch term of Entry of Houses 133
Sweets.—Licence for the Manufacturers of, recommended to be revived . . . 133
Ditto Retailers ditto increased . . . 133
Tobacco-manufacturers.—New Scale of Licences recommended 133, 134
Tobacco-dealers.—Ditto 134
Vinegar-makers' Licences recommended to be kept up, even if the Duty should be abolished 134
Wine-dealers' Licences considered 134
Brickmakers.—Their present Exemption from taking out Excise Licences adverted to . 135
Recapitulation of the preceding recommendations 135
Schedule of proposed Scales of Rateable Licences 136, 137

TWENTIETH REPORT.—EXCISE ESTABLISHMENT 137
Gross Receipt—Drawbacks and Repayments—Payments into the Exchequer—and Rate per Cent. of Collection from 1796 to 1836 137
Gross Receipt—Net Receipt—Charges of Management—and Rate per Cent. of Collection for the year 1835 138
Treasury Instructions to the Board of Excise, dated October 9, 1821, to reduce and assimilate the Establishment and Salaries of their Department to those of 1797 . . . 138
Number of Persons employed—their Salaries—and the Gross Receipt of Revenue for England in the years 1797, 1834, 1835 138
Articles subject to Excise Duties in the years 1797, 1833, 1835 139
Duties transferred to Customs—Duties repealed—and Drawbacks discontinued since 1824. 139, 140
Witnesses examined 141
Secretary's Office.—Excise Statement of Establishment 141
General Observations and Recommendations . . . . . .142—144
Correspondent's Office.—Excise Statement of Establishment 144
General Observations and Recommendations . . . . . .145—147
Solicitor's Office.—Excise Statement of Establishment 147
Observations on the Appointment of Barristers to be Solicitors 148
The necessity of Distinct Solicitors for Scotland and Ireland discussed . . . 149
Observations on the number of Prosecutions brought into the Courts of Exchequer . 149, 150
The objectionable system of *Compromises* considered 150
Revision and Consolidation of the Excise Laws recommended 150
Solicitor for Casual Revenue 151
Commissioners of Appeal—See *Third Report* 151
Clerk of the Securities.—Excise Statement of Establishment 151
Bonds for Good Behaviour recommended to be discontinued 151
Transfer of the Business to other Branches, and Abolition of this Office recommended 152
Accountant's Office.—Excise Statement of Establishment 152
Suggestions for the Distribution of the Business 153
Office of *Accountant of Fines* adverted to 153
Receiver-General,—Comptroller of Cash,—Auditor—See *Eleventh Report* . . 153
Store Office.—Excise Statement of Establishment 153
Printing Establishment.—Expense of 154
Mr. Hume's Evidence respecting it 154, 155
Abolition of it recommended 155
Diary Office.—Excise Statement of Establishment 155
Observation on the mode of Examining the Diary Books 156
Permit Writers and Permit Examiners.—Establishment 157
Warehouse for Seized Goods.—Establishment 158
St. Katherine's Distillery.—Considered and recommended to be discontinued . .158—161
Housekeeper's Establishment.—Doorkeepers and Messengers 161
Port of London and Outports—Export and Import Officers 162
Excise Statement of Establishment 162
Transfer to Customs recommended 163
Surveying-General Examiners.—Establishment 163
Periods when their numbers have been increased since 1797 164
General Observations on their Functions and Duties . . . . . 164—167

PAGE

Amount of their Salaries and Travelling Expenses, in 1834, £22,394 166
Comparison with the Surveyors-General of Customs 166
Country Examiners.—Establishment 167
Periods when they have been increased since 1797 167
Excise Surveying Department.—Establishment 168
Collectors' Duties considered, and *Quarterly* Rounds recommended 170
Loss by Arrears and Defaulters 170
Number of Traders surveyed in 1835, 587,917 171
Extracts from Evidence relative to the Appointing, Promoting, Dismissing, and the Duties of Officers and Expectants 172
Removals of Officers recommended to be discontinued 173
Revenue Police.—Number and Expense of in 1835, £39,191 174
Total Increases of the Force in 1831, 1832, and 1833, £15,773 174
Seizures made in 1825, 1829, and 1831 175
Quantity of Spirits brought to Charge in Ireland, and Amount of Duty in the last Five Years 176
Constabulary Force in Ireland, Numbers and Expense of, in 1835, £350,635 . . 177
Abolition of the Revenue Police, and authority to the Constabulary to assist the Officers of Excise recommended 177
The Commissioners of Excise.—Numbers of, and their Salaries 177
Gross Receipt of the Excise Revenue, and of each Duty in 1835 178
Recommendations calculated to diminish the Business of the Commissioners recapitulated 178
Prejudicial Effects of the want of Communication between the Board of Excise and the Traders 179, 180
Excise Statement of Reductions effected in the last Ten Years 181, 182
Principles defined upon which the Board of Excise and other Boards of Revenue should be constituted . . . . . 182—186
Salaries.—Rates of, in 1797 and 1834 186
Prices of Provisions in 1795, 1812, and 1835 187
Superannuations 187, 188
Postage of Letters.—Plan of Franking recommended 188
Tax on Surveying Officers' Horses recommended to be discontinued 189
Stamps recommended to be abolished on all written Excise Documents . . . 189, 190
Charges of Collection, authorities for paying them, and what Expenses properly fall within that designation, considered 190, 196
Profuse and unauthorized Expenditure, instances of, in the Revenue Departments alluded to 194, 196
Conclusion.—Summary of the Principles upon which the recommendations of the Commissioners have been founded 197, 198

ACCOUNTS

OF THE

EXCISE DUTIES SINCE 1770.

LIST OF ACCOUNTS

OF THE

EXCISE DUTIES SINCE 1770.

		PAGE.
Tobacco		209
British Spirits—England, Scotland, and Ireland		210
Starch		211
Vinegar		212
Auctions	England	213
	Scotland	214
	Ireland	215
Glass	England	216, 217
	Scotland	218
	Ireland	219
Paper	England	220, 222
	Scotland	223
	Ireland	224
Stained Paper		225
Malt	England	226
	Scotland	227
	Ireland	228
	Quantity made in each Collection, in 1833	229
Hops		229
Soap		230
Bricks		231

Tobacco.

A RETURN of the Quantities of TOBACCO Imported for Home Consumption, and the Rates of Duty thereon, and the Total Net Produce of the Duties in Great Britain and Ireland respectively, in each Year, from 1770 to the present time.

GREAT BRITAIN.

Years.	Quantities retained for Home Consumption.	Rates of Duty on Unmanufactured Tobacco. (Customs & Excise.) American	Spanish or Portuguese.	Total Net Produce. (Customs and Excise.)
	lbs.	Per lb. s. d.	Per lb. s. d.	£. s. d.
1770				
1771				
1772				
1773				
1774				
1775				
1776				
1777	Records	destroyed	by fire.	
1778				
1779				
1780				
1781				
1782				
1783				
1784				
1785				
1786	6,846,606	0 $10\frac{1}{20}$	2 $11\frac{9}{20}$	Records destroyed.
1787	6,669,103	1 3	3 6	380,793 5 3
1788	6,858,668	,,	,,	441,429 19 7
1789	8,152,185	,,	,,	408,037 4 1
1790	8,960,224	,,	,,	512,383 7 1
1791	9,340,875	,,	,,	585,966 9 1
1792	8,979,221	,,	,,	582,096 7 7
1793	8,617,967	,,	,,	547,217 14 4
1794	9,723,536	,,	,,	606,262 12 10
1795	10,972,368	,,	,,	659,989 3 4
1796	10,047,843	1 7	4 6	755,451 15 1
1797	9,822,439	1 $7\frac{6}{20}$	4 $6\frac{18}{20}$	813,027 16 2
1798	10,286,741	1 $7\frac{12}{20}$	4 $7\frac{4}{20}$	867,302 14 0
1799	10,993,113	,,	,,	799,369 14 2
1800	11,796,415	,,	,,	987,110 8 8
1801	10,514,998	1 $7\frac{6}{20}$	4 $6\frac{18}{20}$	923,855 3 5
1802	12,121,278	1 $7\frac{33}{50}$	4 $7\frac{13}{50}$	928,678 9 1
1803	12,589,570	1 $7\frac{3}{4}$	4 $8\frac{1}{4}$	1,028,563 16 1
1804	12,254,494	1 $8\frac{1}{2}$	4 $10\frac{1}{2}$	1,060,319 18 0
1805	12,656,471	1 $8\frac{13}{20}$	4 $10\frac{13}{20}$	1,083,821 4 5
1806	12,435,035	2 $2\frac{13}{20}$	5 $4\frac{13}{20}$	1,185,830 14 1
1807	12,432,994	,,	,,	1,336,542 17 9
1808	12,876,119	,,	,,	1,448,296 3 7
1809	13,054,870	,,	4 $1\frac{13}{20}$	1,325,154 5 7
1810	14,108,193	,,	,,	1,599,376 18 9
1811	14,923,243	,,	,,	1,701,848 8 2
1812	15,043,533	2 $4\frac{13}{20}$	4 $5\frac{13}{20}$	1,679,912 2 2
1813	13,648,245	2 $8\frac{1}{16}$	4 $11\frac{11}{16}$	1,725,698 0 0
1814	10,503,917	,,	,,	1,581,684 12 9
1815	13,207,192	3 2	5 $5\frac{1}{2}$	1,764,487 7 10
1816	12,815,808	,,	,,	2,035,109 2 8
1817	13,593,089	,,	,,	2,158,500 3 11
1818	13,688,437	,,	,,	2,173,866 19 2
1819	12,911,285	4 0	6 0	2,285,045 2 10
1820	13,016,562	,,	,,	2,610,904 0 0
1821	12,983,198	,,	,,	2,600,408 0 0
1822	12,970,566	,,	,,	2,599,155 15 1
1823	13,418,554	,,	,,	2,695,009 15 0
1824	13,083,094	British Possessions in America, 3s. 9d. United States, 4s. 0d.	6 0	2,627,955 12 6
1825	14,510,555	B. P. in America, 2s. 9d. United States, 3s. 0d.	5 0	2,530,617 6 3
		B. P. in America,	Of other Parts,	
1826	13,784,370	2s. 9d.	3s. 0d.	2,077,875 14 7
1827	14,704,655	,,	,,	2,223,340 18 4
1828	14,540,368	,,	,,	2,198,142 18 2
1829	14,760,468	,,	,,	2,236,365 12 2
1830	15,170,719	,,	,,	2,309,287 0 0
1831	15,350,018	,,	,,	2,338,107 0 0
1832	15,892,792	,,	,,	2,428,532 7 7
1833	16,094,823	,,	,,	2,459,257 3 2
1834	16,477,288	,,	,,	2,516,370 6 1
1835	17,069,289	,,	,,	2,607,634 13 0

IRELAND.

Years.	Quantities retained for Home Consumption.	Rates of Duty on Unmanufactured Tobacco. (Customs and Excise.)	Total Net Produce. (Customs and Excise.)
	lbs.	Irish Currency. Per lb.	£. s. d.
1770	5,012,979	$7\frac{13}{20}$d.	147,497 0 0
1771	5,525,849	,,	162,591 0 0
1772	5,231,714	,,	153,930 0 0
1773	5,434,924	,,	159,912 0 0
1774	3,949,740	,,	116,213 0 0
1775	5,379,405	,,	158,279 0 0
1776	3,916,409	,,	115,233 0 0
1777	3,629,056	,,	106,778 0 0
1778	4,038,497	,,	118,825 0 0
1779	4,630,302	$7\frac{11}{12}$	140,987 0 0
1780	5,501,535	,,	167,515 0 0
		Ware-housed. / Not Ware-housed.	
		s. d. / s. d.	
1781	3,845,788	1 0 / 0 11	170,102 0 0
1782	3 459,439	,, / ,,	143,534 0 0
1783	3,185,688	,, / ,,	134,857 0 0
1784	3,477,646	,, / ,,	160,587 4 10
1785	3,328,025	1 1 / 1 0	149,460 9 2
1786	2,666,165	,, / ,,	120,369 12 11
1787	1,877,579	,, / ,,	94,654 11 2
		s. d.	
1788	3,120,048	1 0	128,896 12 6
1789	2,765,441	,,	128,704 8 4
1790	2,900,437	,,	133,195 18 10
1791	2,549,043	,,	117,420 0 2
1792	1,767,581	,,	80,693 4 5
1793	5,568,857	0 6	125,844 17 1
1794	9,426,211	,,	193,158 10 7
1795	7,874,409	0 8	215,719 9 0
1796	6,045,790	,,	186,759 19 0
1797	8,445,555	,,	267,721 16 4
1798	4,894,121	1 0	215,317 12 7
1799	5,876,172	1 $0\frac{7}{10}$	288,028 4 9
1800	6,737,275	,,	327,916 9 0
1801	6,389,754	,,	285,482 6 4
1802	6,327,542	1 1	309,738 9 2
1803	5,278,511	,,	265,944 3 4
		British Currency. s. d.	
1804	5,783,487	1 5	314,007 5 8
1805	4,158,794	,,	302,316 8 1.
1806	5,082,186	,,	359,867 6 4
1807	4,531,049	,,	315,417 4 3
1808	5,847,416	,,	403,973 3 8
1809	6,497,662	,,	451,278 19 11
1810	6,221,646	,,	444,198 5 0
1811	6,453,024	2 $2\frac{13}{20}$	552,082 9 9
1812	5,896,702	,,	697,897 9 11
1813	5,944,817	2 $8\frac{1}{16}$	746,006 5 2
1814	4,869,304	Same Rates as in Great Britain.	653,708 12 11
1815	4,748,205	,,	740,279 13 1
1816	4,732,085	,,	750,510 7 6
1817	4,803,457	,,	757,316 8 3
1818	4,329,852	,,	664,183 9 1
1819	3,670,194	,,	614,989 5 7
1820	3,041,946	,,	515,740 0 0
1821	2,845,752	,,	521,659 0 0
1822	3,321,880	,,	662,494 0 0
1823	3,768,552	,,	730,028 0 0
1824	3,833,973	,,	750,581 0 0
1825	4,294,144	,,	714,578 0 0
1826	3,951,733	,,	580,893 11 0
1827	4,041,172	,,	603,037 18 9
1828	4,014,022	,,	595,731 13 6
1829	4,125,296	,,	613,340 15 6
1830	4,122,783	,,	614,978 0 0
1831	4,183,823	,,	626,484 17 5
1832	4,342,676	,,	652,066 5 8
1833	4,552,141	,,	680,827 9 2
1834	4,716,582	,,	707,313 11 0
1835	4,876,299	,,	727,199 0 9

Excise Office, London.

G. A. COTTRELL,
First General Accountant.

A RETURN of the Rates and Amount of Duty received on BRITISH SPIRITS in England, Scotland, and Ireland, respectively, from the Year 1790 to the present period.

ENGLAND.

Years.	Rate of Duty.	Number of Gallons paid Duty for Consumption.	Revenue received in the Years in which each Change of Duty took place, on an Average of — Three Years preceding.	Three Years succeeding.
	s. d.		£. s. d.	£. s. d.
1791	3 $4\frac{3}{4}\frac{15}{19}$	4,072,735	. .	. .
1792	,,	4,544,618	. .	. .
1793	,,	4,244,447	. .	. .
1794	3 $4\frac{3}{4}\frac{15}{19}$ / 3 $10\frac{3}{4}\frac{7}{19}$	4,594,793	714,963 2 10	566,973 6 4
1795	3 $10\frac{3}{4}\frac{7}{19}$ / 4 $4\frac{1}{2}\frac{11}{19}$	4,711,640	773,403 4 1	536,114 9 0
1796	4 $4\frac{1}{2}\frac{11}{19}$	300,627	. .	. .
1797	4 $4\frac{1}{2}\frac{11}{19}$ / 4 $10\frac{1}{4}\frac{18}{19}$	2,808,948	618,989 4 8	964,651 10 2
1798	4 $10\frac{1}{4}\frac{18}{19}$	3,630,872	. .	. .
1799	,,	4,114,936	. .	. .
1800	4 $10\frac{1}{4}\frac{18}{19}$ / 5 $4\frac{1}{4}\frac{6}{19}$	4,335,550	850,654 16 10	808,619 16 8
1801	5 $4\frac{1}{4}\frac{6}{19}$	99,744	. .	. .
1802	,,	3,464,380	. .	. .
1803	5 $4\frac{1}{4}\frac{6}{19}$ / 8 $0\frac{1}{2}\frac{1}{19}$	5,353,309	659,850 10 1	1,740,456 19 11
1804	8 $0\frac{1}{2}\frac{1}{19}$	3,678,679	. .	. .
1805	,,	4,927,475	. .	. .
1806	,,	4,091,637	. .	. .
1807	,,	4,741,939	. .	. .
1808	,,	5,384,394	. .	. .
1809	,,	630,340	Distillation from corn was prohibited during nearly the whole of the three years preceding 1811, and also for a considerable portion of the subsequent period; consequently no correct average can be formed.	
1810	,,	. .		
1811	8 $0\frac{1}{2}\frac{1}{19}$ / 10 $2\frac{3}{4}\frac{7}{19}$	112,868		
1812	10 $2\frac{3}{4}\frac{7}{19}$	3,6 2,970		
1813	10 $2\frac{3}{4}\frac{7}{19}$	16 .,191		
1814	,,	4,053 706	. .	. .
1815	,,	5,468,9 7	. .	. .
1816	,,	4,745,484	. .	. .
1817	,,	4,133,063	. .	. .
1818	,,	5,259,662	. .	. .
1819	10 $2\frac{3}{4}\frac{7}{19}$ / 11 $8\frac{1}{4}\frac{12}{19}$	4,146,505	2,420,196 6 8	2,559,825 3 5
1820	11 $8\frac{1}{4}\frac{12}{19}$	4,284,798	. .	. .
1821	,,	4,125,616	. .	. .
1822	,,	4,694,055	. .	. .
1823	,,	3,803,312	. .	. .
1824	,,	4,392,611	. .	. .
1825	,,	3,655,232	. .	. .
1826	7 0	7,407,204	2,281,559 12 1	2,582,068 8 11
1827	,,	6,671,562	. .	. .
1828	,,	7,759,687	. .	. .
1829	,,	7,700,766	. .	. .
1830	7 0 / 7 6	7,732,101	2,582,06 8 11	2,804,156 5 0
1831	7 6	7,434,047	. .	. .
1832	,,	7,231,900	. .	. .
1833	,,	7,717,303	. .	. .
1834	,,	7,644,301	. .	. .
1835	,,	7,315,053	. .	. .

SCOTLAND.*

Years.	Rate of Duty. In the Lowlands.	In the Highlands.	Number of Gallons paid Duty for Consumption.	Revenue received in the Years in which each Change of Duty took place, on an Average of — 3 Years preceding.	3 Years succeeding.
	Per Gallon of Still Content.				
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
1791	3 12 0	1 4 0	The duty being charged at this period on the number of gallons content of the still, no account of the quantities made, or charged with duty, can be furnished.	. .	. .
1792	,,	,,		. .	. .
1793	,,	,,		. .	. .
				1795–1797	
1794	10 16 $0\frac{1}{2}$	1 16 0		49,812 1 8	183,374 14 11
1795	,,	,,		. .	. .
1796	,,	,,		. .	. .
				1794, 1795	
1797	64 16 4	3 0 0		126,539 2 2	184,435 12 11
				1795–1797	1799, 1800
1798	,,	7 16 $0\frac{1}{4}$		183,374 14 11	168,977 7 8
				1797, 1798	1800–1802
1799	,,	,,	1,670,388	221,038 17 2	150,367 8 8
	& 1s. $1\frac{1}{4}$d. per Gall. on Spirits made.	& 1s. $4\frac{1}{4}$d. per Gall. on Spirits made.			
					1802, 1803
1800	64 16 4	7 16 $0\frac{1}{4}$	775,750	232,387 17 5	293,976 0 8
1801	,,	,,	,,	. .	. .
	Per Gallon of Spirits.			1799, 1800	
1802	3s. $10\frac{1}{2}\frac{50}{163}$d.	3s. $4\frac{1}{4}\frac{13}{23}$d.	1,158,558	168,977 7 8	430,328 6 11
1803	,,	,,	2,022,409	. .	. .
				1802, 1803	
1804	5 $9\frac{3}{4}\frac{37}{55}$	5 $0\frac{1}{2}\frac{6}{23}$	1,889,757	293,976 0 8	555,759 18 7
1805	,,	,,	1,625,987	. .	. .
1806	,,	,,	1,812,237	. .	. .
					1808
1807	5 $8\frac{3}{4}\frac{167}{163}$	,, / 4 $11\frac{1}{4}\frac{18}{23}$	2,653,478	460,911 10 3	778,029 17 10
1808	,,	,,	2,683,342	. .	. .
1809	,,	,,	,,	. .	. .
1810	,,	,,	,,	. .	. .
			1808		1812–1814
1811	8 $0\frac{1}{4}\frac{19}{45}$	,, / 6 $7\frac{1}{2}\frac{2}{5}$	1,581,524	778,029 17 10	582,584 0 4
1812	,,	,,	1,318,115	. .	. .
1813	,,	,,	,,	. .	. .
1814	,,	,,	1,474,187	. .	. .
	Lowlands and	Highlands.		1812–1814	
1815	9 $4\frac{1}{2}\frac{3}{5}$	,,	1,591,148	582,584 0 4	563,430 12 1
1816	,,	,,	918,859	. .	. .
1817	6 2	,,	1,906,950	586,315 8 3	633,043 11 11
1818	,,	,,	2,066,988	. .	. .
1819	,,	,,	2,125,150	. .	. .
1820	,,	,,	1,863,987	. .	. .
1821	,,	,,	2,385,495	. .	. .
1822	,,	,,	2,225,124	. .	. .
1823	,, / 2 $4\frac{3}{4}\frac{5}{23}$	,,	2,303,286	667,240 1 8	602,604 18 1
1824	,,	,,	4,350,301	. .	. .
1825	,,	,,	5,981,549	. .	. .
1826	2 10	,,	3,988,788	601,031 0 4	767,156 2 10
1827	,,	,,	4,752,199	. .	. .
1828	,,	,,	5,716,180	. .	. .
1829	,,	,,	5,777,280	. .	. .
1830	2/10–3/–3/4	,,	6,007,631	767,156 2 10	949,796 15 6
1831	3 4	,,	5,700,689	. .	. .
1832	,,	,,	5,405,439	. .	. .
1833	,,	,,	5,988,556	. .	. .
1834	,,	,,	6,045,043	. .	. .
1835	,,	,,	6,013,932	. .	. .

IRELAND.*

Years.	Rate of Duty.	Number of Gallons paid Duty for Consumption.	Revenue received in the Years in which each Change of Duty took place, on an Average of — Three Years preceding.	Three Years succeeding.
	s. d.		£. s. d.	£. s. d.
1791	1 $1\frac{1}{4}$	3,416,766	. .	. .
1792	,,	3,343,578	. .	. .
1793	,,	3,833,763	. .	. .
1794	,,	4,153,785	. .	. .
1795	1 $5\frac{1}{4}$	3,612,083	207,256 5 9	330,346 11 4
1796	,,	3,787,771	. .	. .
1797	,,	4,694,254	. .	. .
				1799
1798	1 11	4,173,439	284,427 18 10	417,865 3 1
				1802
1799	2 $4\frac{1}{4}$	3,553,594	330,346 11 4	674,575 11 10
1800	,,	275,013	. .	. .
1801	,,	Nil.	. .	. .
				1799
1802	2 $10\frac{1}{4}$	4,715,098	417,865 3 1	669,976 2 8
				1802
1803	2/$10\frac{1}{4}$—3/$6\frac{3}{4}$	4,343,095	674,575 11 10	687,890 19 8
				1802, 1803
1804	3/$6\frac{3}{4}$—4/1	3,543,599	678,099 1 10	841,579 11 0
1805	4 1	3,686,233	. .	. .
1806	,,	3,858,107	. .	. .
1807	,,	5,597,204	. .	. .
1808	,,	3,575,430	. .	. .
1809	,,	71,628	. .	. .
			1807, 1808	1811, 1812
1810	4/1—2/$6\frac{1}{2}$	4,630,675	987,606 18 0	877,738 17 3
1811	2 $6\frac{1}{2}$	6,378,479	. .	. .
			1810, 1811	1814, 1815
1812	2/$6\frac{1}{4}$—5/$1\frac{1}{2}$	4,009,301	714,924 18 10	1,333,634 2 5
1813	5/$1\frac{1}{2}$—5/$7\frac{1}{4}$	1,809,849	790,910 0 1	1,268,151 6 2
1814	5 $7\frac{1}{4}$	5,392,458	. .	. .
			1812–1814	
1815	5/$7\frac{1}{4}$—6/$1\frac{1}{2}$	4,323,844	1,198,620 1 3	1,079,513 10 9
			1814, 1815	
1816	6/$1\frac{1}{2}$—5/$7\frac{1}{4}$	3,557,200	1,383,634 2 5	1,079,426 7 6
1817	5 $7\frac{1}{4}$	3,586,932	. .	. .
1818	,,	4,284,347	. .	. .
1819	,,	3,676,516	. .	. .
1820	,,	3,299,650	. .	. .
1821	,,	3,311,462	. .	. .
1822	,,	2,910,483	. .	. .
1823	5/$7\frac{1}{4}$—2/$4\frac{3}{4}\frac{5}{23}$	3,590,376	889,731 17 2	960,990 18 9
1824	2 $4\frac{3}{4}\frac{5}{23}$	6,690,315	. .	. .
1825	,,	9,262,744	. .	. .
1826	2 10	6,837,408	846,597 19 1	1,294,389 5 10
1827	,,	8,260,918	. .	. .
1828	,,	9,937,903	. .	. .
1829	,,	9,212,224	. .	. .
1830	2/10—3/–3/4	9,004,539	1,294,389 5 10	1,418,723 11 1
1831	3 4	8,710,672	. .	. .
1832	,,	8,657,756	. .	. .
1833	,,	8,168,596	. .	. .
1834	,,	9,708,416	. .	. .
1835	,,	11,381,223	. .	. .

* The distillation having been principally from molasses or sugar in some of the intervening periods has prevented an average being made of the Revenue on corn spirits for three successive years; but, where this has occurred, the years for which the Revenue has been taken to form such averages are stated.

A RETURN specifying the Rates of Duty and Amount of Duty received upon STARCH, in each Year since 1770.

Starch.

Years.	ENGLAND.				SCOTLAND.			
	Rate of Duty per lb.	Amount of Duty.			Rate of Duty per lb.	Amount of Duty.		
		£.	*s.*	*d.*		£.	*s.*	*d.*
1770	2*d.*	32,471	2	8	Same as in England.	279	0	8
1771	,,	23,374	0	10	,,	304	11	4
1772	,,	29,322	14	8	,,	229	15	6
1773	,,	30,701	2	3	,,	222	18	8
1774	,,	44,772	4	0	,,	235	12	2
1775	,,	41,162	12	6	,,	276	3	2
1776	,,	46,280	0	2	,,	277	2	10
1777	,,	40,572	5	0	,,	215	8	8
1778	,,	38,774	16	6	,,	258	16	6
1779	2*d.*—2 $\frac{4}{10}$*d.*	56,028	7	3	,,	314	10	10
1780	2 $\frac{4}{10}$*d.*	56,353	10	2	,,	308	17	8
1781	3 $\frac{6}{10}$*d.*—3 $\frac{1}{4}$ $\frac{2}{10}$*d.*	64,514	4	10	,,	870	14	7
1782	3 $\frac{1}{4}$ $\frac{2}{10}$*d.*	95,371	19	10	,,	1,015	8	2
1783	3 $\frac{1}{4}$ $\frac{2}{10}$*d.*—3 $\frac{1}{4}$ $\frac{8}{10}$*d.*	77,044	7	2	,,	1,182	8	5
1784	3 $\frac{1}{4}$ $\frac{8}{10}$*d.*	96,514	8	2	,,	2,953	6	10
1785	,,	90,146	4	4	,,	4,184	4	7
1786	,,	95,028	11	11	,,	6,295	8	7
1787	3 $\frac{1}{4}$ $\frac{8}{10}$*d.*—3 $\frac{1}{4}$*d.*	96,628	8	8	,,	7,193	8	2
1788	3 $\frac{1}{4}$*d.*	82,192	19	2	,,	8,321	17	7
1789	,,	86,464	8	10	,,	9,199	1	5
1790	,,	94,435	0	11	,,	10,043	8	1
1791	,,	105,297	15	3	,,	9,952	11	1
1792	,,	114,491	11	1	,,	9,749	17	3
1793	,,	98,553	2	11	,,	6,894	3	11
1794	,,	107,271	19	8	,,	2,076	17	8
1795	,,	116,742	9	6	,,	4,396	9	0
1796	,,	25,916	16	1	,,	3,863	12	0
1797	,,	42,554	10	6	,,	2,665	18	5
1798	,,	99,026	11	0	,,	7,674	17	6
1799	,,	79,607	10	6	,,	3,453	7	1
1800	,,	38,990	14	6	,,	2,404	4	3
1801	,,	4,089	3	0	,,	376	16	5
1802	,,	34,415	18	0	,,	1,973	14	9
1803	,,	65,773	12	7	,,	5,383	19	0
1804	,,	51,488	17	11	,,	2,138	14	10
1805	,,	45,529	16	4	,,	2,392	13	9
1806	,,	49,800	19	7	,,	2,278	12	3
1807	,,	57,201	14	4	,,	2,403	17	6
1808	,,	55,448	2	6	,,	2,299	13	8
1809	,,	41,436	5	0	,,	2,220	16	1
1810	,,	50,666	3	8	,,	2,281	8	4
1811	,,	53,891	11	4	,,	2,255	10	0
1812	,,	43,550	1	7	,,	2,925	12	2
1813	,,	23,981	10	1	,,	2,356	12	10
1814	,,	52,423	18	8	,,	4,941	1	8
1815	,,	56,149	13	1	,,	5,047	3	1
1816	,,	34,826	3	5	,,	2,838	13	11
1817	,,	33,418	10	10	,,	933	18	3
1818	,,	58,258	2	1	,,	2,880	18	8
1819	,,	57,214	8	2	,,	3,985	18	5
1820	,,	59,373	6	10	,,	2,941	11	2
1821	,,	62,617	9	3	,,	4,421	6	0
1822	,,	78,029	19	4	,,	5,593	17	5
1823	,,	70,079	7	5	,,	7,648	7	2
1824	,,	66,698	11	2	,,	8,016	7	1
1825	,,	82,245	15	4	,,	7,583	6	11
1826	,,	77,157	9	7	,,	6,699	17	2
1827	,,	91,500	3	6	,,	8,138	19	9
1828	,,	94,767	5	4	,,	10,395	0	10
1829	,,	75,222	5	0	,,	11,000	6	10
1830	,,	90,875	6	2	,,	12,657	6	3
1831	,,	91,179	9	7	,,	11,107	1	6
1832	,,	98,508	7	7	,,	10,773	4	5
1833	,,	106,964	8	1	,,	12,276	18	3
1834	,,	*56,924	8	3	,,	*7,085	19	9

* Three quarters, to 10th October 1834, from which period the duty on Starch was repealed.

Excise Office, London.

G. A. Cottrell,
First General Accountant.

A RETURN specifying the Rates of Duty and Amount of Duty received upon VINEGAR, in each Year since 1770.

Vinegar.

Years.	ENGLAND.				SCOTLAND.				IRELAND.			
	Rate of Duty per Imperial Gal.	Amount of Duty.			Rate of Duty per Imperial Gallon.	Amount of Duty.			Rate of Duty per Imperial Gallon.	Amount of Duty.		
		£.	s.	d.		£.	s.	d.		£.	s.	d.
1770	$3\frac{2}{17}d.$	14,866	1	6	Same as in England.	.	.		. .	.	.	
1771	,,	12,753	13	11	,,	.	.		. .	.	.	
1772	,,	14,832	9	11	,,	.	.		. .	.	.	
1773	,,	14,742	9	6	,,	.	.		. .	.	.	
1774	,,	14,576	0	11	,,	.	.		. .	.	.	
1775	,,	15,674	17	2	,,	.	.		. .	.	.	
1776	,,	18,574	1	3	,,	.	.		. .	.	.	
1777	,,	19,046	9	0	,,	0	4	4	. .	.	.	
1778	,,	15,540	19	8	,,	2	16	10	. .	.	.	
1779	$3\frac{2}{17}d.$—$3\frac{25}{34}d.$	17,957	18	0	,,	3	13	1	. .	.	.	
1780	$3\frac{25}{34}d.$	19,712	3	1	,,	5	9	2	. .	.	.	
1781	$3\frac{25}{34}d.$—$3\frac{1}{4}\frac{6}{17}d.$	18,268	14	9	,,	3	10	1	. .	.	.	
1782	$3\frac{1}{4}\frac{8}{17}d.$—$3\frac{1}{4}\frac{16}{17}d.$	18,442	5	8	,,	4	8	0	. .	.	.	
1783	,,	14,741	3	10	,,	6	10	9	. .	.	.	
1784	,,	14,539	1	5	,,	8	11	0	. .	.	.	
1785	,,	16,510	18	6	,,	20	15	0	. .	.	.	
1786	,,	16,251	6	3	,,	.	.		. .	.	.	
1787	,,	19,043	12	10	,,	.	.		. .	.	.	
1788	,,	18,756	15	2	,,	.	.		. .	.	.	
1789	,,	17,465	14	3	,,	.	.		. .	.	.	
1790	,,	21,316	14	2	,,	.	.		. .	.	.	
1791	,,	23,590	18	0	,,	.	.		. .	.	.	
1792	,,	20,909	4	9	,,	.	.		. .	.	.	
1793	,,	21,167	3	11	,,	.	.		. .	.	.	
1794	,,	18,309	3	5	,,	.	.		. .	.	.	
1795	,,	20,686	19	10	,,	52	9	0	. .	.	.	
1796	,,	24,637	18	0	,,	615	8	11	. .	.	.	
1797	,,	21,532	17	3	,,	451	16	1	Commenced	.	.	
1798	,,	24,144	19	7	,,	769	15	7	25th March.	.	.	
1799	,,	22,242	10	6	,,	1,135	3	6	$1\frac{1}{4}\frac{1}{4}d.$	49	0	4
1800	,,	17,812	15	3	,,	381	14	11	,,	27	18	4
1801	,,	20,468	15	2	,,	454	11	7	,,	10	11	2
1802	,,	26,430	18	3	,,	467	13	1	,,	3	2	4
1803	$3\frac{1}{4}\frac{16}{17}d.$—$3\frac{1}{4}\frac{14}{17}d.$	27,484	1	7	,,	748	0	5	,,	29	14	4
1804	$3\frac{1}{4}\frac{14}{17}d.$	23,127	1	10	,,	827	15	0	$1\frac{1}{4}\frac{1}{4}d.$—$1\frac{1}{4}\frac{1}{2}d.$	3	12	8
1805	$3\frac{1}{4}\frac{14}{17}d.$—$5\frac{13}{17}d.$	29,235	13	4	,,	1,393	7	6	$1\frac{1}{4}\frac{1}{2}d.$	91	1	9
1806	$5\frac{13}{17}d.$	36,592	17	6	,,	1,392	15	0	,,	54	15	4
1807	,,	39,699	11	3	,,	1,068	3	9	,,	76	8	8
1808	,,	39,788	18	1	,,	1,161	15	0	,,	89	10	0
1809	,,	45,748	1	7	,,	820	10	0	,,	215	4	9
1810	,,	44,579	16	3	,,	1,198	10	0	,,	162	5	6
1811	,,	34,924	17	6	,,	964	10	0	,,	260	17	5
1812	,,	39,532	17	6	,,	935	1	3	,,	321	1	11
1813	,,	39,146	14	0	,,	902	18	5	,,	391	1	4
1814	,,	44,148	3	9	,,	696	0	2	,,	361	11	8
1815	,,	48,649	2	6	,,	812	8	9	,,	304	11	2
1816	,,	37,832	12	6	,,	828	15	0	,,	199	12	1
1817	,,	37,195	15	0	,,	769	2	6	,,	178	18	10
1818	$5\frac{13}{17}d.$—$4\frac{3}{4}\frac{4}{23}d.$	45,177	5	8	,,	953	7	9	,,	252	19	5
1819	$4\frac{3}{4}\frac{4}{23}d.$	45,626	8	9	,,	598	12	8	,,	225	3	10
1820	,,	39,888	10	9	,,	836	10	8	,,	272	9	5
1821	,,	43,063	17	8	,,	812	7	8	,,	215	16	7
1822	,,	46,254	3	4	,,	1,122	14	8	,,	273	17	10
1823	,,	46,087	7	11	,,	1,091	2	0	,,	277	15	0
1824	,,	45,484	12	1	,,	746	0	8	,,	280	19	3
1825	,,	44,847	5	11	,,	534	12	4	,,	421	7	8
1826	2*d.*	24,601	7	7	,,	230	19	8	2*d.*	419	18	0
1827	,,	24,060	0	0	,,	241	13	1	,,	443	15	8
1828	,,	23,426	3	0	,,	250	19	8	,,	721	4	6
1829	,,	21,053	19	8	,,	227	14	0	,,	509	7	7
1830	,,	16,745	13	1	,,	164	15	10	,,	584	9	6
1831	,,	20,697	7	0	,,	165	0	8	,,	484	19	0
1832	,,	23,724	2	7	,,	202	8	2	,,	358	19	8
1833	,,	23,211	9	4	,,	182	15	3	,,	464	15	8
1834	,,	25,101	15	10	,,	175	0	4	,,	483	13	0
1835	,,	26,686	10	4	,,	232	4	4	,,	379	17	6

Excise Office, London.

G. A. COTTRELL,
First General Accountant.

A RETURN specifying the Rates of AUCTION DUTIES, and the Amount of Duty received under each head of Auction Duty, in each Year since 1770.

Years.	ENGLAND.																	
	On the Sale of																Total Amount of Duty.	
	Estates, Houses, Annuities, Ships, Plate, Jewels, &c.				Household Furniture, Horses, Carriages, and all other Goods and Chattels.				Sheep's Wool.				Foreign Produce (the first Sale thereof).					
	Rate of Duty in the £ Sterling.	Amount of Duty.			Rate of Duty in the £ Sterling.	Amount of Duty.			Rate of Duty in the Pound Sterling.	Amount of Duty.			Rate of Duty per Cent.	Amount of Duty.				
		Commenced 30th September, 1777.																
	d.	£.	s.	d.	d.	£.	s.	d.		£.	s.	d.		£.	s.	d.	£.	s. d.
1778	3	6,292	17	6	6	16,315	6	0	..	..			..	..			22,608	3 6
1779	3, 3 $\frac{6}{10}$	9,966	8	4	6, 6$\frac{1}{4}$ $\frac{2}{10}$	22,611	8	4	..	..			..	..			32,577	16 8
1780	3 $\frac{6}{10}$	11,643	5	5	6$\frac{1}{4}$ $\frac{3}{10}$	24,726	17	3	..	..			..	..			36,370	2 8
1781	3 $\frac{6}{10}$, 3$\frac{1}{4}$ $\frac{2}{10}$	10,897	4	7	6$\frac{1}{4}$ $\frac{2}{10}$, 6$\frac{1}{2}$ $\frac{4}{10}$	27,660	17	1	..	..			..	..			38,558	1 8
1782	3$\frac{1}{4}$ $\frac{2}{10}$	12,723	7	8	6$\frac{1}{2}$ $\frac{4}{10}$	33,033	16	6	..	..			..	..			45,757	4 2
1783	3$\frac{1}{4}$ $\frac{2}{10}$, 3$\frac{1}{4}$ $\frac{8}{10}$	13,792	10	9	6$\frac{1}{2}$ $\frac{4}{10}$, 6$\frac{3}{4}$ $\frac{6}{10}$	29,626	0	1	..	..			..	..			43,418	10 10
1784	3$\frac{1}{4}$ $\frac{8}{10}$	20,134	18	4	6$\frac{3}{4}$ $\frac{8}{10}$	29,286	10	11	..	..			..	..			49,421	9 3
1785	,,	18,400	19	4	,,	26,986	5	2	..	..			..	..			45,387	4 6
1786	,,	18,664	3	2	,,	26,621	19	1	..	..			..	..			45,286	2 3
1787	3$\frac{1}{4}$ $\frac{8}{10}$, 3$\frac{1}{2}$	23,072	13	9	6$\frac{3}{4}$ $\frac{6}{10}$, 7	29,354	9	10	..	..			..	..			52,427	3 7
1788	,,	24,277	11	4	7	32,437	7	6	..	..			..	..			56,714	18 10
1789	,,	22,682	2	6	,,	30,977	15	11	..	..			..	..			53,659	18 5
1790	,,	21,278	10	10	,,	29,417	18	5	..	..			..	..			50,696	9 3
1791	,,	29,065	5	10	,,	34,797	6	11	..	..			..	..			63,862	12 9
1792	,,	37,026	5	0	,,	38,979	6	7	..	..			..	..			76,005	11 7
1793	,,	41,084	9	6	,,	38,456	1	5	..	..			..	..			79,540	10 11
1794	,,	28,981	1	4	,,	45,137	17	5	..	..			..	..			74,118	18 9
1795	,,	33,809	6	9	,,	52,695	15	1	..	..			..	..			86,505	1 10
1796	,,	40,520	19	1	,,	63,054	12	0	..	..			..	..			103,575	11 1
1797	3$\frac{1}{2}$, 6	49,828	9	7	7, 10	63,727	17	11	..	..			..	..			113,556	7 6
1798	6	47,517	2	2	10	69,620	19	0	..	..			..	..			117,138	1 2
1799	,,	54,960	0	4	,,	86,429	6	7	..	..			..	..			141,389	6 11
1800	,,	75,683	17	8	,,	91,739	13	3	..	..			..	..			167,423	10 11
1801	,,	100,060	19	5	,,	108,244	6	0	..	..			..	..			208,305	5 5
1802	,,	112,836	2	1	,,	107,901	0	6	..	..			..	..			220,737	2 7
1803	,,	122,113	8	9	,,	94,944	10	1	..	..			..	..			217,107	18 10
1804	,,	84,246	16	0	,,	100,770	7	0	..	..			..	..			185,017	3 0
1805	6, 7	104,225	13	0	10, 10	107,749	16	11	..	..			..	..			211,975	9 11
1806	7	113,242	2	5	10	131,040	13	3	..	..			..	..			244,282	15 8
1807	,,	118,192	1	4	,,	131,354	17	9	..	..			..	..			249,546	19 1
1808	,,	121,402	0	6	,,	142,398	14	6	..	..			..	..			263,800	15 0
1809	,,	146,167	1	0	,,	162,551	11	3	..	..			..	..			308,718	12 3
1810	,,	177,801	7	4	,,	195,375	7	9	..	..			..	..			373,176	15 1
1811	,,	189,874	16	8	,,	194,016	5	5	..	..			..	..			383,891	2 2
1812	,,	165,482	17	4	,,	172,364	19	4	..	..			..	..			337,847	16 8
1813	,,	170,432	18	3	,,	174,139	17	2	..	..			..	..			344,572	15 5
1814	,,	144,318	7	10	,,	172,890	10	8	..	..			..	..			317,208	18 6
1815	,,	108,715	6	0	,,	187,506	8	1	..	..			..	..			296,221	14 1
1816	,,	71,639	5	5	,,	164,426	15	3	2	39	9	4	1 per Cent.	228	9	3	236,333	19 3
1817	,,	93,366	19	6	,,	137,003	9	0	,,	25	16	7	,,	2,537	16	7	232,934	1 8
1818	,,	109,345	4	8	,,	138,983	16	5	,,	20	10	1	,,	4,690	18	6	253,040	9 8
1819	,,	109,994	3	3	,,	142,688	11	2	,,	5	5	9	,,	3,835	7	9	256,523	7 11
1820	,,	95,635	16	6	,,	125,306	15	0	,,	3	12	3	,,	4,681	7	5	225,627	11 2
1821	,,	74,406	4	2	,,	122,841	13	3	,,	11	14	10	,,	5,055	18	9	202,315	11 0
1822	,,	77,609	17	8	,,	123,392	3	7	,,	2	7	9	,,	5,314	9	10	206,318	18 10
1823	,,	94,878	0	10	,,	123,311	16	5	,,	7	19	0	,,	5,634	13	10	223,832	10 1
1824	,,	147,670	18	1	,,	127,779	4	10	,,	2	12	3	,,	3,808	0	4	279,260	15 6
1825	,,	168,238	4	4	,,	135,645	18	10	,,	8	14	6	,,	4,692	10	2	308,585	7 10
1826	,,	88,294	1	3	,,	132,935	11	3	,,	6	2	11	,,	3,821	15	11	225,057	11 4
1827	,,	109,105	7	11	,,	137,241	1	11	,,	9	11	4	,,	3,879	8	3	250,235	9 5
1828	,,	100,264	12	8	,,	131,377	9	6	,,	15	19	2	,,	3,785	10	0	235,443	11 4
1829	,,	91,176	19	1	,,	131,590	0	1	,,	7	19	1	,,	2,479	9	6	225,254	7 9
1830	,,	72,348	19	6	,,	128,184	13	1	,,	11	14	9	,,	2,865	13	4	203,411	0 8
1831	,,	76,164	3	0	,,	122,088	8	11	,,	25	10	11	,,	2,857	3	8	201,135	6 6
1832	,,	79,218	9	8	,,	126,126	15	2	,,	15	10	6	,,	2,694	13	8	208,055	9 0
1833	,,	84,396	0	1	,,	128,659	7	11	,,	8	14	3	,,	3,304	19	9	216,369	2 0
1834	,,	92,200	14	6	,,	127,255	16	6	,,	16	15	0	,,	3,598	3	9	223,071	9 9
1835	,,	86,698	14	6	,,	125,089	10	8	,,	18	17	9	,,	2,839	1	7	214,646	4 6

Excise Office, London.

G. A. Cottrell,
First General Accountant.

A Return specifying the Rates of AUCTION DUTIES, &c.—*continued.*

Auctions.

Years.	SCOTLAND. On the Sale of: Estates, Houses, Annuities, Ships, Plate, Jewels, &c. — Rates of Duty.	Estates, Houses, Annuities, Ships, Plate, Jewels, &c. — Amount of Duty.	Household Furniture, Horses, Carriages, and all other Goods and Chattels. — Amount of Duty.	Sheep's Wool. — Amount of Duty.	Foreign Produce (the first Sale thereof). — Amount of Duty.	Total Amount of Duty.
		Commenced 30th September, 1777.				
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1778		317 3 11	742 18 8	..	..	1,060 2 7
1779		509 8 3	1,042 17 8	..	..	1,552 5 11
1780		1,088 1 7	1,100 10 8	..	..	2,188 12 3
1781		968 3 5	956 11 9	..	..	1,924 15 2
1782		981 3 0	1,359 11 8	..	..	2,340 14 8
1783		1,345 8 4	1,301 8 7	..	..	2,646 16 11
1784		973 1 6	1,133 1 4	..	..	2,106 2 10
1785		1,305 1 11	1,341 18 4	..	..	2,647 0 3
1786		2,154 11 9	1,493 19 11	..	..	3,648 11 8
1787		3,254 10 5	1,074 0 5	..	..	4,328 10 10
1788		1,800 3 1	1,506 16 5	..	..	3,306 19 6
1789		1,725 4 1	1,194 7 6	..	..	2,919 11 7
1790		1,489 0 8	1,105 1 1	..	..	2,594 1 9
1791		1,541 7 6	1,404 2 8	..	..	2,945 10 2
1792		2,944 11 2	1,617 10 8	..	..	4,562 1 10
1793		2,210 17 3	1,592 5 8	..	..	3,803 2 11
1794		1,514 18 9	1,622 13 3	..	..	3,137 12 0
1795		2,029 6 1	2,063 6 1	..	..	4,092 12 2
1796		2,921 5 3	2,399 0 11	..	..	5,320 6 2
1797		2,342 10 1	2,379 9 8	..	..	4,721 19 9
1798		3,172 15 7	3,192 1 1	..	..	6,364 16 8
1799		4,540 0 8	3,306 6 5	..	..	7,846 7 1
1800		5,190 10 8	3,996 4 10	..	..	9,186 15 6
1801		8,435 3 7	5,645 11 7	..	..	14,080 15 2
1802		7,767 9 4	6,415 3 2	..	..	14,182 12 6
1803		9,361 3 8	5,347 9 1	..	..	14,708 12 9
1804		3,868 15 3	6,188 12 4	..	..	10,057 7 7
1805		6,114 3 5	6,818 9 9	..	..	12,932 13 2
1806		8,792 6 0	7,649 8 6	..	..	16,441 14 6
1807		9,967 8 3	10,356 17 11	..	..	20,324 6 2
1808		10,880 2 11	9,706 7 3	..	..	20,586 10 2
1809		5,346 16 0	9,263 17 0	..	..	14,610 13 0
1810		7,784 12 8	10,269 9 2	..	..	18,054 1 10
1811		4,878 11 4	10,337 3 5	..	..	15,215 14 9
1812		4,220 6 9	12,340 14 11	..	..	16,561 1 8
1813		3,407 5 4	11,107 2 2	..	..	14,514 7 6
1814		11,553 6 1	10,393 8 4	..	..	21,946 14 5
1815		5,063 10 2	11,676 9 1	..	..	16,739 19 3
1816		5,161 2 0	10,403 5 1	..	..	15,564 7 1
1817		8,563 8 7	10,142 18 0	..	158 0 2	18,864 6 9
1818		9,980 15 5	10,556 8 7	..	227 8 2	20,764 12 2
1819		8,387 8 0	9,846 16 10	0 14 2	125 19 7	18,360 18 7
1820		4,239 18 0	10,482 5 9	0 4 2	84 12 6	14,807 0 5
1821		5,246 0 3	9,940 1 1	0 2 5	43 0 5	15,229 4 2
1822		3,720 5 11	8,856 14 10	0 19 1	43 1 8	12,621 1 6
1823		6,019 13 2	9,100 12 3	..	60 11 9	15,180 17 2
1824		11,868 3 3	9,890 3 10	0 7 5	98 0 4	21,856 14 10
1825		7,715 2 10	10,581 17 1	0 7 6	238 4 9	18,535 12 2
1826		5,652 1 1	12,422 18 8	0 14 4	167 14 11	18,243 9 0
1827		5,516 6 7	12,761 15 7	0 0 6	136 6 11	18,414 9 7
1828		6,997 9 9	11,018 16 0	1 14 2	121 16 3	18,139 16 2
1829		10,873 5 10	12,087 16 3	1 3 6	116 5 5	23,078 11 0
1830		7,150 6 7	12,387 11 3	0 19 9	85 10 11	19,624 8 6
1831		4,863 9 7	12,014 11 3	0 16 9	69 7 2	16,948 4 9
1832		5,436 13 8	12,294 3 7	1 2 2	136 0 2	17,867 19 7
1833		2,732 16 8	11,828 13 3	0 14 0	120 0 2	17,682 4 1
1834		8,954 5 3	12,595 13 7	0 14 7	70 2 11	21,620 16 4
1835	The same in each case as in England.	7,868 2 9	12,984 10 8	1 8 10	99 16 1	20,953 18 4

Excise Office, London.

G. A. Cottrell,
First General Accountant.

A Return specifying the Rates of AUCTION DUTIES, &c.—*continued.*

Auctions.

IRELAND.

Years.	On the Sale of: Estates, Houses, Annuities, Ships, Plate, Jewels, &c. — Rate of Duty in the £ Sterling.	Amount of Duty.	On the Sale of: Household Furniture, Horses, Carriages, and all other Goods and Chattels. — Rate of Duty in the £ Sterling.	Amount of Duty.	On the Sale of: Sheep's Wool. — Rate of Duty in the £ Sterling.	Amount of Duty.	On the Sale of: Foreign Produce (the first Sale thereof.) — Rate of Duty per Cent.	Amount of Duty.	Total Amount of Duty.
	d.	£. *s.* *d.*	*d.*	£. *s.* *d.*	*d.*	£. *s.* *d.*		£. *s.* *d.*	£. *s.* *d.*
1778									
1779									
1780									
1781									
1782									
1783									
1784									
1785									
1786									
1787									
1788									
1789									
1790									
1791									
1792									
1793									
1794									
1795									
1796								Commenced 1st May, 1797.	
1797	3	..	6	..	..	..	..	..	1,191 13 10
1798	,,	..	,,	..	..	..	..	..	2,172 18 6
1799	,,	..	,,	..	..	..	..	..	3,693 4 8
1800	,,	..	,,	..	..	..	..	..	3,121 17 0
1801	,,	..	,,	..	..	..	..	..	3,722 15 5
1802	,,	..	,,	..	..	..	..	..	4,571 1 1
1803	3, 6	..	6, 10	..	..	..	..	..	4,974 19 1
1804	6	..	10	..	..	..	..	..	5,034 6 11
1805	,,	..	,,	..	..	..	..	..	6,494 2 9
1806	,,	..	,,	..	..	..	..	..	13,101 12 8
1807	,,	..	,,	..	..	..	..	..	9,385 7 3
1808	,,	..	,,	No Account can be furnished of the Amount of Duty					12,376 17 11
1809	,,	..	,,	received in Ireland under each head, previous to					13,485 0 10
1810	,,	..	,,	the Year 1816.					8,061 18 6
1811	,,	..	,,	..	..	..	..	..	8,702 8 4
1812	,,	..	,,	..	..	..	..	..	7,160 15 0
1813	,,	..	,,	..	..	..	..	..	7,678 2 2
1814	,,	..	,,	..	..	..	..	..	8,956 3 1
1815	,,	..	,,	.	..	..	..	..	6,802 4 1
1816	,,	1,302 15 6	,,	3,908 6 7	..	..	..	..	5,211 2 1
1817	,,	1,089 2 7	,,	3,267 3 11	..	..	..	..	4,356 6 6
1818	,,	2,324 15 11	,,	4,259 9 0	..	..	..	..	6,584 4 11
1819	,,	1,746 16 6	,,	5,019 12 4	..	..	..	..	6,766 8 10
1820	,,	1,565 7 0	,,	4,940 13 8	..	..	..	..	6,506 0 8
1821	,,	1,103 9 0	,,	4,442 11 9	..	..	..	..	5,528 0 9
1822	,,	1,366 19 10	,,	5,129 8 9	..	..	..	..	6,496 8 7
1823	,,	2,124 16 9	,,	4,393 8 11	..	..	..	..	6,518 5 8
1824	,,	1,622 5 3	,,	5,660 5 0	2	0 3 1	..	..	7,282 13 4
1825	,,	1,790 17 0	,,	5,513 19 2	,,	0 19 6	..	..	7,305 15 8
1826	,,	2,259 5 6	,,	7,356 3 1	,,	0 2 0	..	..	9,615 10 7
1827	,,	1,798 7 5	,,	8,709 11 7	,,	0 10 8	..	..	10,508 9 8
1828	,,	2,336 15 5	,,	8,229 18 7	,,	0 11 9	..	..	10,567 5 9
1829	,,	2,407 1 10	,,	8,873 15 7	,,	0 11 8	..	..	11,281 9 1
1830	,,	1,952 13 5	,,	9,004 18 8	,,	0 6 9	..	..	10,957 18 10
1831	,,	1,616 8 5	,,	8,847 2 7	,,	0 7 3	½ per Ct.	1 7 5	10,475 5 8
1832	,,	2,213 5 5	,,	8,180 5 4	,,	..	,,	0 13 2	10,394 3 11
1833	,,	2,056 12 7	,,	7,871 4 0	,,	0 13 3	,,	0 17 10	9,929 7 8
1834	,,	3,209 12 7	,,	8,433 5 9	,,	0 6 7	,,	0 7 2	11,643 12 1
1835	,,	2,148 3 7	,,	8,609 14 7	,,	6 18 10	,,	4 7 4	10,769 4 4

Excise Office, London.

G. A. Cottrell,
First General Accountant.

A RETURN specifying the Rates of Duty and Amount of Duty received upon each denomination of GLASS, in each Year since 1770.

Years.	ENGLAND.											
	Crown, Plate, Flint, and White.		Plate.		Crown and German Sheet.		Broad.		Common Bottle.		Total Amount of Duty.	
	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.		
		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.	£. s. d.	
1770	9*s.* 4*d.* per Cwt.	59,500 11 1	..	..	..	..	..	..	2*s.* 4*d.* per Cwt.	25,759 19 10	85,260 10 11	
1771	,,	58,357 4 11	..	..	..	..	..	..	,,	26,196 2 7	84,553 7 6	
1772	,,	65,084 2 4	..	..	..	..	..	..	,,	28,007 10 11	93,091 13 3	
1773	,,	62,416 12 5	..	..	..	..	..	..	,,	27,150 14 3	89,567 6 8	
1774	,,	61,855 8 4	..	..	..	..	..	..	,,	26,875 0 3	88,730 8 7	
1775	,,	62,679 12 4	..	..	..	..	..	..	,,	26,415 6 11	89,094 19 3	
1776	,,	62,541 0 8	..	..	..	..	..	..	,,	27,580 1 9	90,121 2 5	
1777	,,	67,343 4 7	..	..	..	..	..	..	,,	28,994 9 11	96,337 14 6	
	Plate and Flint.											
1778	18*s.* 8*d.* per Cwt.	40,176 5 4	..	..	14*s.* per Cwt.	44,310 14 0	7*s.* per Cwt.	7,703 1 3	3*s.* 6*d.* per Cwt.	39,627 17 1	131,817 17 8	
1779	18*s.* 8*d.*—19*s.* $7\frac{8}{10}d.$	34,717 0 7	..	..	14*s.*—14*s.* $8\frac{1}{4}\frac{6}{10}d.$	36,174 6 4	7*s.*—7*s.* $4\frac{8}{10}d.$	8,534 1 1	3*s.* 6*d.*—3*s.* $8\frac{4}{10}d.$	30,253 2 2	109,678 10 2	
1780	,,	39,208 16 4	..	..	,,	35,747 1 10	,,	8,893 19 0	,,	25,362 4 7	109,212 1 9	
1781	19*s.* $7\frac{8}{10}d.$ / £1. 0*s.* $6\frac{1}{4}\frac{6}{10}d.$	41,590 9 10	..	..	14*s.* $8\frac{1}{4}\frac{6}{10}d.$ / 15*s.* $4\frac{3}{4}\frac{2}{10}d.$	34,065 19 8	7*s.* $4\frac{8}{10}d.$ / 7*s.* $8\frac{1}{4}\frac{6}{10}d.$	7,922 9 4	3*s.* $8\frac{4}{10}d.$ / 3*s.* $10\frac{8}{10}d.$	30,714 7 11	114,293 6 9	
1782	,,	40,162 8 10	..	..	,,	40,799 4 5	,,	8,638 6 9	,,	32,042 17 6	121,642 17 6	
1783	£1. 0*s.* $6\frac{1}{4}\frac{6}{10}d.$ / £1. 1*s.* $5\frac{1}{2}\frac{4}{10}d.$	43,921 3 2	..	..	15*s.* $4\frac{3}{4}\frac{2}{10}d.$ / 16*s.* $1\frac{8}{10}d.$	41,762 12 9	7*s.* $8\frac{1}{4}\frac{6}{10}d.$ / 8*s.* $0\frac{1}{2}\frac{4}{10}d.$	8,643 9 10	3*s.* $10\frac{8}{10}d.$ / 4*s.* $0\frac{1}{4}\frac{2}{10}d.$	33,940 7 3	128,267 13 0	
1784	£1. 1*s.* $5\frac{1}{2}\frac{4}{10}d.$	43,655 11 8	..	..	,,	46,487 0 1	,,	7,200 17 10	,,	34,072 12 0	131,415 1 7	
1785	,,	42,187 7 4	..	..	,,	53,082 15 2	,,	7,478 17 0	,,	38,315 4 2	141,064 3 8	
1786	,,	43,174 10 8	..	..	,,	50,404 13 5	,,	8,473 14 7	,,	38,885 16 8	140,938 15 4	
1787	£1. 1*s.* $5\frac{1}{2}\frac{4}{10}d.$ / £1. 1*s.* $5\frac{1}{2}d.$	50,171 7 7	..	..	16*s.* $1\frac{8}{10}d.$ / 16*s.* $1\frac{1}{4}d.$	51,887 2 7	8*s.* $0\frac{1}{2}\frac{4}{10}d$ / 8*s.* $0\frac{1}{2}d.$	8,748 10 0	4*s.* $0\frac{1}{4}\frac{2}{10}d.$ / 4*s.* $0\frac{1}{4}d.$	41,880 15 4	152,687 15 6	
1788	,,	54,870 16 11	..	..	,,	59,414 18 4	,,	8,999 4 7	,,	41,885 13 7	165,170 13 5	
1789	,,	58,604 13 1	..	..	,,	75,628 15 11	,,	9,844 18 2	,,	43,870 6 2	187,948 13 4	
1790	,,	54,732 11 3	..	..	,,	74,813 18 4	,,	8,686 8 1	,,	49,259 7 7	187,492 5 3	
1791	,,	56,827 8 5	..	..	,,	71,771 4 9	,,	8,943 6 10	,,	50,809 2 5	188,351 2 5	
1792	,,	64,489 5 4	..	..	,,	72,806 10 8	,,	9,087 17 9	,,	51,855 18 8	198,239 12 5	
1793	,,	67,423 3 1	..	..	,,	73,769 11 3	,,	8,581 17 3	,,	54,626 0 8	204,400 12 3	
1794	£1. 1*s.* $5\frac{1}{2}d.$ / £1. 12*s.* $2\frac{1}{4}d.$	73,130 9 5	..	..	16*s.* $1\frac{1}{4}d.$ / £1. 4*s.* 2*d.*	69,920 16 4	,,	8,220 5 10	,,	48,874 17 9	200,146 9 4	
1795	£1. 12*s.* $2\frac{1}{4}d.$	88,632 6 2	..	..	£1. 4*s.* 2*d.*	71,763 10 6	,,	8,883 16 8	,,	47,617 9 8	216,897 3 0	
1796	,,	93,535 6 5	..	..	,,	83,656 12 2	,,	10,796 12 9	,,	47,417 15 9	235,406 7 1	
1797	,,	94,675 10 2	..	..	,,	93,119 12 0	,,	10,719 6 9	,,	46,138 12 3	244,653 1 2	

1798	,,	93,003	0	10	..	..		,,	77,922	1	8	,,	8,503	7	2	,,	33,314	0	2	212,742	9	10
1799	,,	102,140	13	7	..	..		,,	74,736	7	6	,,	8,130	0	6	,,	40,050	18	4	225,057	19	11
1800	,,	112,765	3	1	..	..		,,	87,034	16	3	,,	8,214	3	2	,,	45,401	12	10	253,415	15	4
1801	,,	113,378	12	7	..	..		,,	94,041	17	3	,,	7,805	16	10	,,	49,671	0	3	265,097	6	11
1802	,,	115,676	11	0	..	..		,,	101,620	10	7	,,	8,445	9	2	,,	52,751	4	5	278,493	5	1
1803	,,	130,705	13	3	..	..		,,	114,561	3	5	,,	6,685	6	9	,,	56,423	4	2	308,375	7	7
1804	£1. 12*s.* 8*d.*	120,593	1	1	..	..		£1. 4*s.* 6*d.*	103,058	18	10	8*s.* 2*d.*	5,205	10	8	4*s.* 1*d.*	53,185	15	5	282,043	6	0
1805	£1. 12*s.* 8*d.*—£2. 9*s.*	142,000	15	0	..	..		£1. 4*s.* 6*d.* £1. 16*s.* 9*d.*	138,549	6	9	8*s.* 2*d.*—12*s.* 3*d.*	7,475	7	2	,,	55,489	5	8	343,514	11	7
1806	£2. 9*s.*	184,015	3	4	..	..		£1. 16*s.* 9*d.*	164,681	16	0	12*s.* 3*d.*	9,937	13	2	,,	54,921	12	11	413,556	5	5
1807	,,	196,319	18	10	..	..		,,	173,287	18	3	,,	6,661	14	0	,,	64,010	3	7	440,279	14	8
1808	,,	189,623	7	2	..	..		,,	169,160	5	0	,,	7,438	16	3	,,	68,140	9	5	431,362	17	10
1809	,,	192,718	5	9	..	..		,,	169,430	7	3	,,	6,831	4	3	,,	65,495	10	10	434,475	8	1
1810	,,	212,218	1	2	..	..		,,	157,038	3	11	12*s.* 3*d.*—15*s.*	6,830	11	8	,,	67,438	2	9	443,524	19	6
1811	,,	222,365	17	10	..	..		,,	157,205	9	6	15*s.*	7,251	11	3	,,	67,819	0	10	454,641	19	5
1812	,,	170,574	5	0	..	..		,,	148,726	15	9	,,	5,291	16	3	,,	61,226	7	2	385,829	4	2
	Flint and Phial.				Per Cwt.																		
1813	£4. 18*s.*	201,536	6	10	£4. 18*s.*	54,328	15	0	£3. 13*s.* 6*d.*	237,564	17	3	£1. 10*s.*	10,520	5	0	8*s.* 2*d.*	87,015	8	6	590,965	12	7
1814	,,	240,476	17	3	,,	45,345	16	6	,,	269,004	9	9	,,	12,942	7	6	,,	95,538	17	5	663,308	8	5
1815	,,	269,420	9	3	,,	47,559	8	0	,,	295,367	2	0	,,	12,679	17	6	,,	110,542	3	3	735,569	0	0
1816	,,	237,872	12	0	,,	36,795	6	6	,,	212,260	13	0	,,	9,268	17	6	,,	118,352	1	4	611,549	10	4
1817	,,	241,198	10	9	,,	21,502	14	7	,,	270,042	12	10	,,	12,561	15	0	,,	114,248	5	11	659,553	19	1
1818	,,	295,265	17	3	,,	41,517	14	0	,,	301,218	1	3	,,	12,483	15	0	,,	134,369	6	7	784,854	14	1
1819	,,	261,400	13	0	£4. 18*s.*—£3.	32,952	12	1	,,	299,162	1	10	,,	12,400	10	0	,,	117,041	18	2	722,957	15	1
1820	,,	234,691	5	6	£3.	27,192	3	0	,,	258,723	13	6	,,	11,673	0	0	,,	96,035	8	1	628,315	10	1
1821	,,	243,378	11	7	,,	30,014	2	7	,,	277,954	19	0	,,	12,052	10	0	,,	91,128	16	6	654,528	19	8
1822	,,	274,548	6	3	,,	30,226	6	1	,,	304,602	7	6	,,	12,529	10	0	,,	103,157	0	11	725,063	10	9
1823	,,	305,980	6	6	,,	36,324	5	4	,,	333,102	0	0	,,	13,758	0	0	,,	114,028	12	3	803,193	4	1
1824	,,	287,799	16	9	,,	41,766	15	0	,,	399,660	16	10	,,	13,942	10	0	,,	128,983	17	9	872,153	16	4
	Fluxed Materials. / Excess.																						
1825	3*d.* per lb. / 6*d.* per lb.	240,063	11	1	,,	46,926	15	0	,,	474,172	7	9	,,	12,568	10	0	,,	133,679	9	0	907,410	12	10
1826	,, / ,,	161,114	8	3	,,	38,913	18	0	,,	401,040	16	1	,,	12,177	0	0	,,	135,545	3	6	748,791	5	10
1827	,, / ,,	170,197	4	6	,,	44,421	15	0	,,	392,671	18	3	,,	11,416	10	0	,,	135,358	9	6	754,065	17	3
1828	,, / ,,	184,041	13	0	,,	53,088	17	0	,,	416,834	2	4	,,	10,458	0	0	8*s.* 2*d.*—7*s.*	129,617	16	4	794,040	8	8
1829	,, / ,,	177,812	4	0	,,	43,481	6	7	,,	357,424	1	4	,,	10,296	0	0	7*s.*	105,653	14	3	694,667	6	2
1830	,, / ,,	170,284	11	3	,,	39,903	0	0	,,	304,643	17	8	,,	7,267	10	0	,,	95,968	1	6	618,067	0	5
1831	,, / ,,	178,771	15	9	,,	45,233	6	0	,,	331,819	8	6	,,	8,872	10	0	,,	85,568	2	11	650,265	3	2
1832	3*d.*—2$\frac{1}{4}\frac{6}{10}$*d.* / ,,	175,833	4	2	,,	36,810	0	0	,,	369,521	5	0	,,	7,956	0	0	,,	90,052	16	6	680,173	5	8
1833	2$\frac{1}{4}\frac{6}{10}$*d.* / ,,	184,991	9	6	,,	43,586	12	1	,,	477,693	9	11	,,	9,459	0	0	,,	93,902	6	3	809,632	17	9
1834	,, / ,,	200,567	16	6	,,	56,781	4	0	,,	502,401	18	0	,,	10,149	0	0	,,	98,357	10	6	868,257	9	0
1835	To 10 Oct. 2$\frac{1}{4}\frac{6}{10}$*d.* / From 10 Oct. $\frac{3}{4}\frac{1}{5}$*d.* / To 10 Oct. 6*d.* / From 10 Oct. 2*d.*	163,894	7	5	,,	64,956	0	0	,,	565,328	18	6	,,	8,770	10	0	,,	107,147	17	3	910,097	13	2

A RETURN specifying the Rates of Duty, and Amount of Duty received upon each denomination of GLASS in each Year since 1770—*continued.*

Glass.

Years.	SCOTLAND.														
	Rates of Duty.	Flint.			Crown and German Sheet.			Broad.			Common Bottle.			Total Amount of Duty.		
		Amount of Duty.			Amount of Duty.			Amount of Duty.			Amount of Duty.					
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1770	The same on each description as in England.	..			..			..			2,593	17	7	2,593	17	7
1771		..			..			..			2,614	1	10	2,614	1	10
1772		..			..			..			2,582	19	5	2,582	19	5
1773	,,	..			..			..			2,808	7	5	2,808	7	5
1774	,,	..			..			..			2,794	5	1	2,794	5	1
1775	,,	..			..			..			3,186	2	9	3,186	2	9
1776	,,	..			..			..			3,327	13	1	3,327	13	1
1777	,,	..			..			..			3,190	14	4	3,190	14	4
1778	,,	..			..			..			7,430	0	4	7,430	0	4
1779	,,	817	3	9	..			..			7,472	17	7	8,290	1	4
1780	,,	846	19	3	..			..			6,173	4	9	7,020	4	0
1781	,,	1,119	11	9	1,317	11	0	0	7	5	5,848	3	0	8,285	13	2
1782	,,	815	8	7	923	12	3	..			5,368	6	10	7,107	7	8
1783	,,	902	2	6	630	16	5	..			5,130	13	10	6,663	12	9
1784	,,	1,222	5	2	280	6	9	..			5,772	16	1	7,275	8	0
1785	,,	1,913	15	0	695	6	4	..			6,392	16	1	9,001	17	5
1786	,,	1,991	16	9	1,021	14	11	..			6,952	3	7	9,965	15	3
1787	,,	1,814	2	0	3,704	11	7	..			8,620	15	3	14,139	8	10
1788	,,	2,070	19	10	5,270	17	10	..			8,766	16	11	16,108	14	7
1789	,,	1,241	18	0	3,663	5	10	..			8,420	15	7	13,325	19	5
1790	,,	1,069	3	3	5,376	7	6	..			10,187	19	9	16,633	10	6
1791	,,	1,140	10	2	5,409	15	10	..			14,698	5	1	21,248	11	1
1792	,,	1,098	7	11	7,254	10	6	..			16,270	15	1	24,623	13	6
1693	,,	1,303	11	10	8,803	18	11	208	7	7	14,987	2	0	25,303	0	4
1794	,,	1,686	4	5	8,454	18	10	181	16	10	14,957	14	0	25,280	14	1
1795	,,	1,779	11	4	7,828	3	8	..			15,540	17	5	25,148	12	5
1796	,,	1,879	15	0	14,210	12	1	..			16,217	9	6	32,307	16	7
1797	,,	2,764	10	0	14,119	7	5	..			18,021	19	6	34,905	16	11
1798	,,	3,106	17	11	16,298	12	1	..			15,672	8	1	35,077	18	1
1799	,,	2,290	2	9	11,577	18	11	..			13,547	6	10	27,415	8	6
1800	,,	1,919	19	8	12,136	10	0	..			15,102	13	0	29,159	2	8
1801	,,	1,954	19	8	14,165	11	10	..			16,743	12	1	32,864	3	7
1802	,,	2,338	8	5	15,280	5	8	..			16,682	15	9	34,301	9	10
1803	,,	2,311	1	3	21,804	13	6	..			15,698	2	9	39,813	17	6
1804	,,	2,275	12	10	18,796	14	1	..			15,983	11	11	37,055	18	10
1805	,,	2,918	11	3	34,117	6	5	..			14,947	4	11	51,983	2	7
1806	,,	4,178	9	6	52,476	4	10	..			14,875	11	8	71,530	6	0
1807	,,	3,943	17	9	43,678	15	0	..			17,253	1	0	64,875	13	9
1808	,,	4,103	2	9	55,628	9	6	..			16,816	16	0	76,548	8	3
1809	,,	3,807	6	0	49,683	4	10	..			16,716	9	0	70,206	19	10
1810	,,	4,122	6	10	55,544	8	2	..			16,155	17	2	75,822	12	2
1811	,,	5,464	2	3	53,790	10	3	..			16,518	15	4	75,773	7	10
1812	,,	4,563	14	9	60,113	7	0	..			17,604	11	6	82,281	13	3
1813	,,	8,470	17	6	122,869	15	8	..			29,520	15	3	160,861	8	5
1814	,,	7,700	7	0	117,853	11	6	..			22,678	8	6	148,232	7	0
1815	,,	8,072	15	0	78,586	4	0	..			29,158	3	3	115,817	2	3
1816	,,	9,308	15	6	79,283	7	2	..			31,172	17	7	119,765	0	3
1817	,,	8,741	12	10	105,475	5	1	..			31,110	6	1	145,327	4	0
1818	,,	11,588	10	0	119,328	3	4	..			37,955	10	0	168,872	3	4
1819	,,	13,507	8	4	111,041	19	3	..			34,513	3	0	159,062	10	7
1820	,,	15,742	9	6	86,398	6	7	..			25,453	16	10	127,594	12	11
1821	,,	19,160	4	6	91,848	7	1	..			18,092	18	11	129,101	10	6
1822	,,	22,572	16	3	97,803	13	10	..			18,130	12	3	138,507	2	4
1823	,,	23,139	0	6	106,035	13	10	..			22,597	11	6	151,772	5	10
1824	,,	22,263	3	0	120,213	16	10	..			22,210	1	4	164,687	1	2
1825	,,	21,431	10	9	116,435	18	10	..			25,229	9	3	163,096	18	10
1826	,,	20,241	13	9	97,308	9	9	..			35,196	17	6	152,747	1	0
1827	,,	21,229	6	9	117,215	0	10	..			30,746	0	3	169,190	7	10
1828	,,	23,328	6	6	104,234	18	10	..			28,168	6	5	155,731	11	9
1829	,,	23,034	14	7	64,693	15	7	..			25,384	17	10	113,113	8	0
1830	,,	18,952	15	10	50,235	8	3	..			17,966	19	9	87,155	3	10
1831	,,	17,273	18	0	35,999	7	7	..			14,954	10	9	68,227	16	4
1832	,,	17,864	18	9	12,318	12	0	..			15,308	3	9	45,491	14	6
1833	,,	18,937	0	9	..			..			17,130	15	0	36,067	15	9
1834	,,	17,830	6	8	..			..			17,993	18	9	35,824	5	5
1835	,,	14,474	18	4	5,504	4	7	..			22,262	10	9	42,241	13	8

Excise Office, London,

G. A. Cottrell,
First General Accountant.

A RETURN specifying the Rates of Duty, and Amount of Duty received upon each denomination of GLASS in each Year since 1770—*continued.*

Years.	IRELAND.								
	Flint.				Common Bottle.			Total Amount of Duty.	
	Rate of Duty.		Amount of Duty.		Rate of Duty.	Amount of Duty.			
			Commenced 1st May.						
			£.	s. d.		£.	s. d.	£.	s. d.
1797	..		..		1*s.* 3¼*d.* per cwt.	872	2 1	872	2 1
1798	..		..		,,	598	5 2	598	5 2
1799	..		..		,,	1,250	10 11	1,250	10 11
1800	..		..		,,	1,833	10 3	1,833	10 3
1801	..		..		,,	1,600	12 3	1,600	12 3
1802	..		..		,,	1,802	2 4	1,802	2 4
1803	..		..		,,	1,670	18 2	1,670	18 2
1804	..		..		,,	1,358	2 4	1,358	2 4
1805	..		..		,,	1,438	12 3	1,438	12 3
1806	..		..		,,	1,216	6 5	1,216	6 5
1807	..		..		,,	1,205	6 10	1,205	6 10
1808	..		..		,,	1,106	5 2	1,106	5 2
1809	..		..		,,	1,201	17 7	1,201	17 7
1810	..		..		,,	896	10 1	896	10 1
1811	..		..		,,	900	8 5	900	8 5
1812	..		..		,,	775	4 9	775	4 9
1813	..		..		,,	744	13 1	744	13 1
1814	..		..		,,	510	0 1	510	0 1
1815	..		..		,,	388	1 11	388	1 11
1816	..		..		,,	345	16 0	345	16 0
1817	..		..		,,	181	11 6	181	11 6
1818	..		..		,,	385	12 2	385	12 2
1819	..		..		,,	404	13 0	404	13 0
1820	..		.		,,	414	11 6	414	11 6
1821	..		..		,,	355	5 9	355	5 9
1822	..		..		,,	387	9 3	387	9 3
1823	..		..		,,	532	7 5	532	7 5
1824	..		..		,,	337	11 11	337	11 11
	Fluxed Materials.	Excess.							
1825	3*d.* per lb.	6*d.* per lb.	12,771	1 5	,,	263	2 11	13,034	4 4
1826	,,	,,	19,146	4 1	,,	223	4 7	19,369	8 8
1827	,,	,,	18,815	6 10	,,	716	6 9	19,531	13 7
1828	,,	,,	23,612	7 6	1*s.* 3¼*d.*, 7*s.*	3,360	0 1	26,972	7 7
1829	,,	,,	21,054	7 0	7*s.*	2,974	17 6	24,029	4 6
1830	,,	,,	15,002	5 6	,,	5,342	11 6	20,344	17 0
1831	,,	,,	15,686	3 9	,,	2,331	6 10	18,017	10 7
1832	3*d.*, $2\frac{1}{4}\frac{6}{10}d.$	,,	18,462	3 9	,,	3,937	15 3	22,399	19 0
1833	$2\frac{1}{4}\frac{6}{10}d.$	,,	15,565	4 5	,,	2,087	8 0	17,652	12 5
1834	,,	,,	14,919	14 2	,,	4,054	18 6	18,974	12 8
1835	,,	,,	10,444	2 8	,,	3,352	11 3	13,796	13 11

Excise Office, London.

G. A COTTRELL,
First General Accountant.

A RETURN specifying the Rates of Duty and Amount of Duty

Paper.

ENGLAND.

Years.	Demy, Fine.		Demy, Second.		Crown, Second.		Fool's Cap, Fine.		Fool's Cap, Second.		Pot Second.	
	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.
	Per Ream.		Per Ream.		Per Ream.		Per Ream.		Per Ream.		Per Ream.	
	s. d.	£. *s. d.*	*s. d.*	£. *s. d.*	*s. d.*	£. *s. d.*	*s. d.*	£. *s. d.*	*s. d.*	£. *s. d.*	*s. d.*	£. *s. d.*
1770	2 3	. .	1 6	2 15 6	1 $1\frac{1}{2}$	25 6 3	1 6	0 6 0	1 $1\frac{1}{2}$	166 12 3	0 9	45 17 3
1771	,,	. .	,,	4 4 0	,,	24 8 3	,,	. .	,,	133 19 9	,,	32 2 9
1772	,,	. .	,,	4 9 3	,,	29 3 $10\frac{1}{2}$	,,	. .	,,	148 15 $7\frac{1}{2}$	,,	20 8 0
1773	,,	. .	,,	1 11 6	,,	23 14 9	,,	. .	,,	150 6 0	,,	17 14 0
1774	,,	. .	,,	3 0 0	,,	23 19 3	,,	. .	,,	180 9 0	,,	27 12 0
1775	,,	. .	,,	. .	,,	31 5 6	,,	. .	,,	146 19 $7\frac{1}{2}$	,,	18 9 9
1776	,,	. .	,,	1 7 0	,,	87 0 $4\frac{1}{2}$	,,	. .	,,	126 0 0	,,	14 9 6
1777	,,	. .	,,	0 15 0	,,	30 9 9	,,	. .	,,	148 1 0	,,	21 7 6
1778	,,	. .	,,	0 13 6	,,	32 15 $10\frac{1}{2}$	,,	0 3 0	,,	132 17 3	,,	28 6 $7\frac{1}{2}$
1779	,, and 2*s.* $4\frac{1}{10}$*d.*	. .	,, and 1*s.* $6\frac{3}{4}\frac{6}{10}$*d.*	. .	,, and 1*s.* $2\frac{7}{10}$*d.*	25 8 9	,, and 1*s.* $6\frac{3}{4}\frac{6}{10}$*d.*	0 6 0	,, and 1*s.* $2\frac{7}{10}$*d.*	109 12 6	,, and $9\frac{1}{4}\frac{8}{10}$*d.*	24 16 0
1780	2*s.* $4\frac{1}{4}\frac{2}{10}$*d.*	. .	1*s.* $6\frac{3}{4}\frac{6}{10}$*d.*	. .	1*s.* $2\frac{7}{10}$*d.*	31 11 $10\frac{1}{2}$	1*s.* $6\frac{3}{4}\frac{6}{10}$*d.*	0 15 0	1*s.* $2\frac{7}{10}$*d.*	86 9 0	$9\frac{1}{4}\frac{8}{10}$*d.*	38 9 6
From 5 July, 1780, to 21 May, 1781	,, and 2*s.* $5\frac{1}{2}\frac{4}{10}$*d.*	17 15 3	,, and 1*s.* $7\frac{3}{4}\frac{2}{10}$*d.*	1 6 0	,, and 1*s.* $2\frac{3}{4}\frac{4}{10}$*d.*	37 2 $7\frac{1}{2}$	,, and 1*s.* $7\frac{3}{4}\frac{2}{10}$*d.*	. .	,, and 1*s.* $2\frac{3}{4}\frac{4}{10}$*d.*	65 8 6	,, and $9\frac{3}{4}\frac{6}{10}$	38 6 0

Years.	First Class or Table.		Second Class or Table.		Third Class or Table.		Fourth Class
	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.
	Per Ream.	£. *s. d.*	Per Ream.	£. *s. d.*	Per Bundle.	£. *s. d.*	Per Ream.
From 22 May to 5 July, 1781	10 Rates, varying from 1*s.* $1\frac{8}{10}$*d.* to 9*s.* $10\frac{3}{4}\frac{2}{10}$*d.*	803 4 3	21 Rates, from $8\frac{3}{4}\frac{2}{10}$*d.* to 1*l.* 13*s.*	251 9 11	13 Rates, from 11*d.* to 6*s.* $0\frac{1}{2}\frac{4}{10}$*d.*	549 6 0	13 Rates, from $4\frac{1}{4}\frac{4}{10}$*d.* to 2*s.* $2\frac{1}{4}\frac{6}{10}$*d.*
1782	,,	10,451 7 9	,,	6,518 10 1	,,	7,449 4 $2\frac{3}{4}$	,,
1783	,, and from 1*s.* $1\frac{3}{4}\frac{2}{10}$*d.* to 10*s.* $4\frac{8}{10}$*d.*	13,450 13 $10\frac{1}{2}$	,, and from 9 $\frac{8}{10}$*d.* to 1*l.* 14*s.* 6*d.*	6,831 7 $3\frac{1}{2}$	,, and from $11\frac{1}{2}$*d.* to 6*s.* $3\frac{3}{4}\frac{6}{10}$*d.*	9,766 10 $10\frac{1}{2}$	,, and from $5\frac{7}{10}$*d.* to 2*s.* $3\frac{1}{2}\frac{4}{10}$*d.*
1784	from 1*s.* $1\frac{3}{4}\frac{2}{10}$*d.* to 10*s.* $4\frac{8}{10}$*d.*	13,400 10 9	from 9 $\frac{8}{10}$*d.* to 1*l.* 14*s.* 6*d.*	6,125 7 10	from $11\frac{1}{2}$*d.* to 6*s.* $3\frac{3}{4}\frac{6}{10}$*d.*	9,918 9 $0\frac{1}{4}$	from $5\frac{7}{10}$*d.* to 2*s.* $3\frac{1}{2}\frac{4}{10}$*d.*
1785	,, and from 1*s.* $6\frac{1}{4}\frac{6}{10}$*d.* to 13*s.* $9\frac{1}{2}\frac{4}{10}$*d.*	19,255 1 9	,, and from $11\frac{1}{2}$*d.* to 2*l.* 6*s.*	8,335 15 3	,, and from 1*s.* $2\frac{3}{4}\frac{6}{10}$*d.* to 8*s.* $4\frac{2}{10}$*d.*	13,420 10 5	,, and from $6\frac{3}{4}\frac{6}{10}$*d.* to 3*s.* $0\frac{3}{4}\frac{2}{10}$*d.*
1786	from 1*s.* $6\frac{1}{4}\frac{6}{10}$*d.* to 13*s.* $9\frac{1}{2}\frac{4}{10}$*d.*	20,546 14 3	from $11\frac{1}{2}$*d.* to 2*l.* 6*s.*	8,634 0 6	from 1*s.* $2\frac{3}{4}\frac{6}{10}$*d.* to 8*s.* $4\frac{2}{10}$*d.*	14,954 9 4	from $6\frac{3}{4}\frac{6}{10}$*d.* to 3*s.* $0\frac{3}{4}\frac{2}{10}$*d.*
1787	,,	24,301 11 $2\frac{1}{2}$	,,	9,604 19 $9\frac{1}{4}$	,,	16,252 10 $3\frac{1}{2}$	,,
1788	,,	23,942 18 $0\frac{3}{4}$	,,	10,250 0 $3\frac{1}{4}$	,,	16,336 0 $4\frac{1}{2}$	,,
1789	,,	24,154 14 6	,,	10,668 16 $4\frac{3}{4}$	,,	14,483 2 3	,,
1790	,,	26,693 10 $6\frac{1}{2}$	,,	10,692 19 $4\frac{3}{4}$	,,	16,342 15 $8\frac{3}{4}$	,,
1791	,,	24,793 10 10	,,	11,233 9 $10\frac{1}{2}$	,,	15,830 8 $1\frac{1}{2}$	,,
1792	,,	25,878 2 $7\frac{1}{4}$	,,	12,109 14 $1\frac{1}{4}$	,,	15,801 3 $8\frac{1}{4}$	,,
1793	,,	26,997 17 9	,,	12,820 1 0	,,	16,396 18 $2\frac{1}{4}$	,,
To 5 April, 1794	,,	20,251 4 5	,,	10,583 15 $4\frac{3}{4}$	,,	13,010 8 9	,,

received upon each denomination of PAPER in each Year since 1770.

Paper.

ENGLAND.

Brown Large Cap.		Small Ordinary Brown.		Whited Brown.		Pasteboard, Millboard, and Scaleboard.		Paper not particularized.		Total Amount of Duty.
Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	
Per Ream.		Per Ream.		Per Bundle.		Per Cwt.		Per Cent. ad valorem.		
s. d.	£. s. d.	s. d.	£. s. d.	s. d.	£. s. d.	s. d.	£. s. d.	£. s.	£. s. d.	£. s. d.
0 9	750 13 6¾	0 6	824 17 6	0 9	2,548 13 4½	4 6	964 16 0	18 0	9,262 12 0½	14,592 9 8¾
,,	694 2 1½	,,	852 18 0	,,	2,542 0 0¾	,,	998 13 9¾	,,	9,029 13 7½	14,312 2 4½
,,	656 17 9	,,	1,007 19 1½	,,	2,611 2 10½	,,	1,165 6 3¼	,,	9,578 17 6½	15,223 0 3¾
,,	656 13 3	,,	1,046 2 1½	,,	2,807 1 7½	,,	920 18 6	,,	10,037 13 3	15,661 15 0
,,	688 13 4½	,,	988 9 1½	,,	2,765 18 1½	,,	884 17 4½	,,	9,578 6 6	15,141 4 9
,,	671 10 5¼	,,	935 17 4½	,,	2,800 10 11¼	,,	936 13 6	,,	9,697 14 10	15,239 1 11½
,,	600 19 6	,,	927 4 0	,,	2,527 17 6	,,	867 9 2¼	,,	9,438 3 4½	14,590 10 5
,,	652 1 4½	,,	906 9 1½	,,	2,548 4 11¼	,,	942 7 8¼	,,	10,036 1 4¾	15,285 17 9¼
,,	569 5 11¼	,,	833 3 4½	,,	2,447 8 2¼	,,	903 5 3	,,	10,447 14 5½	15,395 13 5½
,, and 9¼ 8/10 d.	566 18 9¾	,, and 6½ 2/10 d.	878 1 9	,, and 9¼ 8/10 d.	2,302 0 8¼	,, and 4s 8½ 8/10 d.	851 19 10½	,, and 18l. 18s.	9,559 19 6¼	14,319 3 10¾
9¼ 8/10 d.	584 10 1½	6¼ 2/10 d.	876 8 10½	9¼ 8/10 d.	2,388 12 11¼	4s. 8½ 8/10 d.	945 5 7½	18l. 18s.	9,159 6 6¾	14,111 9 6
,, and 9¾ 8/10 d.	563 11 1½	,, and 6½ 4/10 d.	823 9 6	,, and 9¾ 6/10 d.	2,267 15 3¾	,, and 4s. 11 1/4 6/10 d.	955 3 0	,, and 19l. 16s.	10,029 18 8¼	14,799 16 0

or Table.	Fifth Class or Table.		Pasteboard, Millboard, &c.		Non-enumerated Paper.		Total Amount of Duty.
Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	
£. s. d.	Per Ream.	£. s. d.	Per Cwt.	£. s. d.		£. s. d.	£. s. d.
207 18 0	19 Rates, from 2 6/10 d. to 1s. 1 8/10 d.	573 5 2½	4s. 11 1/4 6/10 d.	144 4 7½	19l. 16s. per Cent. ad valorem.	79 11 2¾	2,608 19 2¾
2,845 9 3	,,	8,515 5 0¼	,,	2,049 5 11½	,,	710 16 3½	38,539 18 6¾
3,246 18 6	,, and from 2¼ 6/10 d. to 1s. 1¾ 2/10 d.	10,062 15 3	,, and 5s. 2 4/10 d.	2,850 5 4½	,, and 20l. 14s. per Cent. ad valorem.	1,293 17 9½	47,502 8 11½
3,347 15 10½	From 2¼ 2/10 d. to 1s. 1¾ 2/10 d.	9,583 12 7½	5s. 2 4/10 d.	3,411 14 2½	20l. 14s. per Cent. ad valorem.	1,080 9 5½	46,867 19 9¾
4,571 17 11	,, and from 2¾ 6/10 d. to 1s. 6¼ 6/10 d.	13,592 14 8	,, and 6s. 10¾ 2/10 d.	3,906 11 7½	,,	1,376 4 7¼	64,458 16 2¾
5,002 14 10	from 2¾ 6/10 d. to 1s. 6¼ 6/10 d.	13,635 1 1	6s. 10¾ 2/10 d.	4,211 4 9	,,	1,513 4 6	68,497 9 3
5,643 1 11¾	,,	14,946 8 11½	,,	4,798 13 3½	From 1st June, 1787, the duty on the sort next above in size and value.	1,581 14 8½	77,129 0 2½
5,946 11 3	,,	14,942 14 4¼	,,	4,802 2 3¾	,,	653 0 8½	76,873 7 4
5,581 7 6	,,	13,802 18 6¼	,,	4,373 5 11	,,	620 9 1¾	73,684 14 2¾
5,909 1 8¼	,,	15,546 15 8	,,	4,952 17 9¾	,,	728 1 1¾	80,866 1 11¾
6,002 11 6¼	,,	15,680 18 3	,,	4,935 7 9¾	,,	718 19 3¾	79,195 5 8¾
6,137 2 11	,,	15,764 18 4¾	,,	5,159 9 3	,,	913 11 11½	81,764 2 11
5,704 6 9	,,	15,849 7 0½	,,	5,291 12 11½	,,	1,434 12 2½	84,494 15 10½
4,666 9 11¼	,,	13,227 2 5½	,,	4,282 12 2	,,	1,621 9 1	67,643 2 2¾

A Return specifying the Rates of Duty, and Amount of Duty received on PAPER since 1770, &c.—(*continued*).

ENGLAND *continued.*

Years.	Writing, Drawing, Printing, Elephant, and Cartridge.		Coloured and Whited Brown.		Brown.		Non-enumerated, except Sheathing and Button Paper, or Button Board.		Pasteboard, Millboard, and Scaleboard.		Glazed Paper.		Total Amount of Duty.
	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	
	Per lb.	£. s. d.	Per lb.	£. s. d.	Per lb.	£. s. d.	Per lb.	£. s. d.	Per Cwt.	£. s. d.	Per Cwt.	£. s. d.	£. s. d.
From 5th April to 5th July, 1794	2½*d.*	18,857 8 4	1*d.*	5,578 4 0	½*d.*	3,012 14 10½	2½*d.*	16 3 6½	10*s.* 6*d.*	761 4 2¾	6*s.*	328 7 0	28,554 1 11¾
1795	,,	95,807 1 10½	,,	31,659 15 5	,,	14,406 4 5½	,,	317 19 9½	,,	3,128 10 9¾	,,	1,416 10 6	146,736 2 10¼
1796	,,	110,836 2 8½	,,	34,286 0 1	,,	15,787 15 1	,,	315 0 2½	,,	4 520 14 2¼	,,	1,457 15 3½	167,203 7 6¾
1797	,,	102,391 0 10	,,	33,245 8 2	,,	13,895 5 2½	,,	250 3 11½	,,	4,157 7 3	,,	1,281 1 6	155,220 6 11
1798	,,	107,672 18 11½	,,	33,841 15 5	,,	13,369 5 1½	,,	308 18 6½	,,	3,957 18 0	,,	1,338 12 9	160,489 8 9½
1799	,,	100,996 9 7	,,	33,058 0 3	,,	14,223 1 6	,,	326 8 6	,,	4,656 0 5	,,	1,338 3 0	154,598 3 3
1800	,,	108,733 19 0	,,	35,219 2 7	,,	14,971 11 6	,,	308 4 4	,,	5,446 13 6	,,	1,319 12 6	165,999 3 5
1801	2½*d.*—5*d.*	153,322 4 7	1*d.*—2*d.*	46,814 9 7	½*d.*—1*d.*	18,412 10 3	2½*d.*—5*d.*	571 13 11	10*s.* 6*d.*—21*s.*	7,074 4 0	,,	1,221 16 6	227,416 18 10
1802	5*d.*	143,823 12 3	2*d.*	83,467 15 6	1*d.*	31,532 0 3	5*d.*	660 3 9	21*s.*	7,012 9 3	,,	1,534 19 0	268,031 0 0

Years.	First Class.		Second Class.		Glazed Paper, Millboard, and Scaleboard, and from 10th Oct. 1807, Sheathing and Button Paper.		Pasteboard.				Total Amount of Duty.
							Made of Paper not of the Second Class.		Made of Paper of the Second Class.		
	Per lb.	£. s. d.	Per lb.	£. s. d.	Per Cwt.	£. s. d.	Per Cwt.	£. s. d.	Per Cwt.	£. s. d.	£. s. d
1803	3*d.*	291,496 0 6	1½*d.*	42,712 11 10	£1. 1*s.*	15,430 2 1	. .	. .	. .	. .	349,638 14 5
1804	,,	258,383 16 3	,,	44,674 1 6	,,	12,744 6 11	. .	. .	. .	. .	315,802 4 8
1805	,,	291,036 5 4	,,	56,344 19 10	,,	14,162 15 0	. .	. .	. .	. .	361,644 0 2
1806	,,	295,901 6 0	,,	51,140 19 10	,,	13,610 8 9	. .	. .	. .	. .	359,752 14 7
1807	,,	305,347 5 9	,,	49,041 18 10	,,	13,878 1 10	. .	. .	. .	. .	368,267 6 5
1808	,,	327,943 13 4	,,	50,370 6 5	,,	16,661 18 1	. .	. .	. .	. .	394,975 17 10
1809	,,	313,859 14 3	,,	51,717 7 0	,,	19,358 2 11	. .	. .	. .	. .	384,935 4 2
1810	,,	336,960 10 0	,,	53,206 14 10	,,	21,725 6 8	. .	. .	. .	. .	411,892 11 6
1811	,,	336,779 15 9	,,	57,087 17 9	,,	21,538 11 0	. .	. .	. .	. .	415,406 4 6
1812	,,	353,359 10 10	,,	57,537 8 5	,,	19,600 4 6	. .	. .	. .	. .	430,497 3 9
1813	,,	340,624 10 0	,,	53,698 17 3	,,	21,104 18 0	. .	. .	. .	. .	415,428 5 3
1814	,,	349,262 6 4	,,	55,438 16 6	,,	21,812 0 6	. .	. .	. .	. .	426,513 3 4
1815	,,	372,213 13 9	,,	59,132 15 0	,,	24,363 6 6	. .	. .	. .	. .	455,709 15 3
1816	,,	334,774 13 0	,,	50,788 13 4	,,	21,335 1 3	£1. 8*s.*	955 4 6	14*s.*	90 5 7	407,943 17 8
1817	,,	362,648 16 6	,,	57,713 8 7	,,	22,806 8 10	,,	6,731 4 9	,,	827 2 3	450,727 0 11
1818	,,	389,853 15 9	,,	62,018 12 3	,,	27,655 11 3	,,	8,528 18 7	,,	1,230 7 1	489,287 4 11
1819	,,	368,046 10 9	,,	56,387 13 7	,,	24,661 7 9	,,	7,253 1 6	,,	1,246 3 10	457,594 17 5
1820	,,	396,413 18 9	,,	60,821 8 3	,,	26,208 6 4	,,	6,681 7 3	,,	1,000 6 10	491,125 7 5
1821	,,	403,797 7 9	,,	63,464 9 9	,,	26,455 14 10	£1. 8*s.*	622 6 9	,,	7,732 7 0	1,151 4 4	503,223 10 5
1822	,,	426,785 0 5	,,	68,792 18 6	,,	27,602 5 4	,,	2,549 4 3	,,	8,210 18 7	,,	1,083 9 0	535,023 16 1
1823	,,	444,142 3 0	,,	72,499 12 3	,,	27,046 13 10	,,	2,656 18 3	,,	7,917 15 3	,,	1,071 7 4	555,334 9 11
1824	,,	471,594 8 6	,,	78,107 9 9	,,	30,636 6 6	,,	2,834 6 3	,,	9,293 3 9	,,	1,175 2 3	593,640 17 0
1825	,,	489,770 18 6	,,	81,956 8 0	,,	32,858 8 9	,,	3,757 13 9	,,	9,144 8 3	,,	1,269 6 6	618,757 3 8
1826	,,	407,688 12 6	,,	59,417 9 6	,,	24,638 5 9	,,	1,706 1 0	,,	7,062 7 9	,,	992 12 1	501,505 8 7
1827	,,	483,240 0 0	,,	78,365 4 7	,,	29,103 18 0	,,	2,826 12 0	,,	8,748 12 0	,,	1,235 10 0	603,519 16 7
1828	,,	517,328 0 3	,,	83,523 12 1	,,	20,849 0 0	,,	2,559 4 0	,,	12,328 8 0	,,	1,762 12 0	648,350 16 4
1829	,,	484,206 7 3	,,	74,115 13 0	,,	27,249 12 0	,,	2,429 0 0	,,	11,204 4 0	,,	1,474 4 0	600,679 0 3
1830	,,	493,538 11 2	,,	80,462 5 9	,,	29,015 4 8	,,	2,642 18 9	,,	12,619 8 0	,,	1,545 19 7	619,824 7 11
1831	,,	482,865 13 6	,,	82,929 14 7	,,	25,302 11 0	,,	2,503 12 6	,,	12,287 7 10	,,	1,563 9 1	607,452 8 6
1832	,,	506,151 17 9	,,	84,107 14 2	,,	23,359 17 1	,,	2,207 19 6	,,	12,442 3 5	,,	1,668 14 0	629,938 5 11
1833	,,	534,193 10 3	,,	88,739 18 9	,,	23,338 7 0	,,	2,454 6 6	,,	14,744 1 9	,,	2,120 18 4	665,591 2 7
1834	,,	558,919 6 6	,,	88,819 6 4	£1. 8*s.*	2,625 2 3	£1. 1*s.*	25,644 3 11	,,	14,030 1 9	,,	1,903 7 3	691,941 8 0
1835	,,	566,615 10 9	,,	96,163 11 5	,,	3,258 16 9	,,	24,154 2 3	,,	13,359 13 1	,,	1,741 1 1	705,292 15 4

A Return specifying the Rates of Duty and Amount of Duty received on PAPER since 1770, &c.—(*continued*).

SCOTLAND.

Years.	Rates of Duty.	Demy, Second.	Crown, Second.	Foolscap, Second.	Pot, Second.	Brown, Large Cap.	Small Ordinary Brown.	Whited Brown.	Pasteboard, Millboard, and Scaleboard.	Paper not particularized.	Total Amount of Duty.
		Amount of Duty.	Amount of Duty.	Amount of Duty.	Amount of Duty.	Amount of Duty.	Amount of Duty.	Amount of Duty.	Amount of Duty.	Amount of Duty.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1770		. .	2 9 6	1 12 7½	31 13 0	0 5 3	18 12 9	209 17 4½	48 15 4½	516 4 2¾	829 10 0¾
1771		. .	. .	1 12 7½	23 5 9	. .	14 11 6	195 9 0	44½	614 4 7¾	926 5 10¼
1772		. .	. .	1 19 4½	12 4 6	. .	12 18 3	229 11 1½	53 3 1½	556 4 7¼	866 0 11¾
1773		. .	. .	3 3 0	95 2 4½	. .	14 15 9	225 18 0	54 9 0	546 8 1	939 16 2½
1774		. .	. .	1 10 4½	42 1 6	. .	14 19 0	205 3 3	39 3 0	483 15 9¾	786 12 11¼
1775		. .	0 12 0	2 7 3	13 16 9	0 13 1½	14 10 9	222 17 3	48 13 1¾	432 0 2¾	735 10 5¼
1776		. .	. .	1 9 3	11 18 6	. .	14 0 0	200 17 9	37 17 1¾	412 8 7¼	678 11 2¾
1777		. .	. .	0 13 6	9 6 0	. .	20 2 6	234 13 1½	44 13 3	418 9 3¾	727 17 8¼
1778		. .	. .	1 2 6	10 17 6	0 6 9	18 17 9	205 11 6	54 4 6	395 9 1¼	686 9 7¼
1779		25 17 10¾	7 3 6¼	12 7 2	12 13 3	0 4 6¾	18 1 11¾	211 2 10½	64 16 3	340 0 8½	692 8 2¾
1780		. .	. . .	. .	20 6 4½	. .	17 17 0	187 1 0	76 9 8½	325 8 6½	627 2 7½
From 5 July. 1780. to 21 May. 1781	The same on each description as in England.	0 14 3	. .	3 0 7	14 6 3	. .	20 13 10	214 14 3	69 0 6	455 12 1	778 1 9

Years.	Rates of Duty.	First Class, or Table.	Second Class, or Table.	Third Class, or Table.	Fourth Class, or Table.	Fifth Class, or Table.	Pasteboard, Millboard, &c.	Non-enumerated Paper.	Total Amount of Duty.
		Amount of Duty.	Amount of Duty.	Amount of Duty.	Amount of Duty.	Amount of Duty.	Amount of Duty.	Amount of Duty.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
From 22d May to 5 July. 1781	The same on each description as in England	3 0 6	0 11 0	8 15 8	. .	1 6 4	10 1 11	. .	23 15 5
1782		420 11 5	32 11 2	168 12 10	. .	415 17 0	109 16 6	. .	1,147 8 11
1783		168 6 4	10 11 7	368 7 0	. .	469 8 1	117 3 2	. .	1,133 16 7
1784		300 3 9	55 15 6	685 18 8	. .	573 17 3	124 10 5	. .	1,740 5 7
1785		55 18 11	333 4 4	959 12 4	491 6 11	550 1 3	202 19 9	. .	2,593 3 6
1786		43 4 7	340 17 9	1,090 2 11	469 18 5	593 3 3	148 7 0	9 8 9	2,705 2 8
1787		73 7 10	458 6 3	1,470 6 11	504 16 8	705 5 7	194 5 11	6 19 6	3,413 8 8
1788		65 3 1	576 12 10	1,877 9 0	602 5 10	735 17 3	185 6 4	2 12 2	4,045 6 6
1789		147 15 5	551 16 2	2,463 5 3¾	586 5 3½	892 12 10¼	205 3 0½	. .	4,846 18 0⅝
1790		112 4 6½	540 5 0	2,808 17 9½	538 14 1½	888 3 4	159 16 2½	. .	5,048 0 11¾
1791		148 18 3½	532 18 6½	3,183 14 0¾	518 18 5½	995 5 7¾	236 14 0	. .	5,606 9 0¼
1792		105 2 3½	393 10 7½	3,281 10 9	582 17 6½	1,091 11 6¾	290 4 7	. .	5,744 17 4
1793		113 11 2¾	433 2 3	4,001 5 1¾	522 1 6¾	1,235 16 8½	205 15 1	. .	6,511 11 11¼
To 5 April. 1794	The same on each description as in England	93 2 2¾	493 3 4¾	4,089 19 4¼	511 13 6	1,170 17 8¼	293 18 8½	. .	6,652 14 10½

SCOTLAND—(*continued*).

Years.	Rates of Duty.	Writing, Drawing, Printing, &c.	Coloured and Whited Brown.	Brown.	Non-enumerated, except Sheathing, &c.	Pasteboard, Millboard, and Scaleboard.	Glazed Paper.	Total Amount of Duty.
		Amount of Duty.	Amount of Duty.	Amount of Duty.	Amount of Duty.	Amount of Duty.	Amount of Duty.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
From 5th April to 5th July. 1794	The same on each description as in England.	1,433 4 4	70 10 3	74 8 10	. .	. .	0 3 0	1,578 6 5
1795		13,898 13 6	2,112 16 7	743 1 8	9 7 6	182 14 0	29 11 0	16,976 4 3
1796		17,826 16 0	3,395 3 10	661 4 9	. .	248 9 1	46 14 6	22,178 8 2
1797		16,838 18 1	3,018 6 10	736 14 11	. .	369 17 0	45 0 0	21,608 16 10
1798		14,275 12 8	2,647 7 5	818 15 0	. .	357 3 8	48 10 6	18,147 9 3
1799		13,072 11 3	2,975 0 7	703 0 7	. .	381 0 4	19 2 6	17,150 15 3
1800		14,380 5 5	3,400 7 3	767 18 10	15 0 7	426 3 5	18 6 0	19,008 1 5
1801		19,511 7 1	3,583 19 11	888 4 1	. .	571 1 4	18 15 0	24,573 7 5
1802		20,020 18 4	7,932 7 10	1,356 7 11	9 8 4	603 15 0	9 4 6	29,932 1 11

Years.	Rates of Duty.	First Class.	Second Class.	Glazed Paper, Millboard, Scaleboard, &c.	Pasteboard.		Total Amount of Duty.
					First Class.	Second Class.	
		Amount of Duty.	Amount of Duty.	Amount of Duty.	Amount of Duty.	Amount of Duty.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1803		33,668 12 3	1,518 15 6	889 7 0	. .	. .	36,076 14 9
1804		30,888 10 0	1,834 4 9	665 9 3	. .	. .	33,378 4 0
1805		34,505 5 6	2,020 1 6	963 2 3	. .	. .	37,488 9 3
1806		36,474 11 9	2,055 4 1	861 5 3	. .	. .	39,391 1 1
1807		36,087 3 0	2,155 8 7	1,086 15 0	. .	. .	39,329 6 7
1808		33,808 2 3	2,176 4 3	1,318 11 6	. .	. .	37,302 18 0
1809		35,474 4 6	2,152 2 10	1,618 10 6	. .	. .	39,244 17 10
1810		40,190 16 0	2,288 4 7	1,798 10 9	. .	. .	44,277 11 4
1811		39,739 3 3	2,276 1 7	2,330 13 3	. .	. .	44,345 18 1
1812		38,730 8 6	2,432 1 3	2,605 6 3	. .	. .	43,767 16 0
1813		38,186 12 6	2,505 8 1	2,352 3 4	. .	. .	43,044 3 11
1814		38,457 9 3	2,373 19 4	2,786 15 1	. .	. .	43,618 3 8
1815		41,616 8 9	2,886 12 6	2,702 0 3	. .	. .	47,205 1 6
1816		38,592 16 0	3,931 16 9	2,445 19 3	11 18 0	. .	44,982 10 0
1817		42,430 14 0	3,794 0 6	2,912 1 5	115 10 0	46 18 0	49,299 3 11
1818		44,423 10 0	3,800 8 4	3,270 15 0	103 12 0	0 7 0	51,598 12 4
1819		42,471 7 6	4,107 16 10	3,135 11 3	134 1 0	. .	52,182 16 3
1820		46,015 18 3	3,046 7 9	3,001 3 3	119 7 0	. .	55,798 6 10
1821		51,501 0 6	3,872 6 9	2,596 15 7	420 16 0	407 8 0	62,612 19 10
1822		54,764 11 3	4,287 15 10	2,629 9 3	756 7 0	174 16 6	67,076 6 2
1823		58,830 10 9	4,724 10 0	2,455 13 11	933 9 0	132 2 6	68,731 6 7
1824		59,655 16 3	5,046 9 3	2,433 18 7	1,110 4 0	484 18 6	80,219 6 0
1825		68,919 16 6	5,498 6 1	2,972 5 11	1,934 2 0	894 15 6	62,348 6 0
1826		53,000 5 3	4,861 16 3	2,353 19 9	1,565 11 9	566 13 0	80,526 4 2
1827		68,604 10 3	6,028 12 10	2,630 18 10	2,609 14 3	652 8 0	94,320 18 5
1828		80,598 9 3	6,900 18 1	3,564 18 1	2,581 8 6	675 4 6	90,916 0 8
1829		76,050 16 3	6,739 11 3	4,394 9 8	2,702 3 6	1,029 0 0	106,568 15 4
1830		89,126 10 3	9,177 5 3	4,447 17 10	2,402 13 6	1,414 8 6	101,900 16 2
1831		84,687 18 0	9,871 14 6	4,070 6 1	2,126 7 3	1,144 10 4	108,331 8 11
1832		90,037 18 9	10,023 8 1	4,233 6 4	2,679 3 9	1,357 12 0	111,360 13 5
1833		91,472 7 3	11,063 18 2	3,822 18 0	3,483 1 9	1,718 8 3	115,204 3 3
1834		93,331 19 6	11,772 6 1	3,829 8 8	3,653 17 6	2,616 13 6	132,202 11 1
1835		107,835 7 6	12,786 0 9	3,274 3 3	4,198 14 6	4,108 5 1	

A Return specifying the Rates of Duty and Amount of Duty received on PAPER since 1770, &c.—(*continued.*)

IRELAND.

Years.	First Class.		Second Class.		Pasteboard, Millboard, &c.		Glazed Paper.		Pasteboard. First Class.		Pasteboard. Second Class.		Excess of Engine Charge.		Total Amount of Duty.
	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	
	Per lb.		Per lb.		Per cwt		Per cwt		Per cwt		Per cwt		Per Month.		
	d.	£. *s.* *d.*	*d.*	£. *s.* *d.*	*s.*	£. *s.* *d.*	*s.*	£. *s.* *d.*	*s.*	£. *s.* *d.*	*s.*	£. *s.* *d.*		£. *s.* *d.*	£. *s.* *d.*
From 25 Mar. 1798	2	. .	1	. .	10	. .	5	. .	..	. .	..	. .	1st Class, £16. 13*s.* 4*d.* Pasteboard, &c. £8. 6*s.* 8*d.*	. .	4,354 8 2
1799	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	,,	. .	11,645 13 10
1800	2½	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	1st Class, £20. 16*s.* 8*d.* Pasteboard, &c. £8. 6*s.* 8*d.*	. .	10,634 9 8
1801	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	,,	. .	9,508 2 5
1802	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	,,	. .	10,909 15 2
1803	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	,,	. .	9,108 12 2
1804	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	,,	. .	10,098 2 10
1805	3	. .	,,	. .	20	. .	,,	. .	..	. .	..	. .	1st Class, £32. 19*s.* 8*d.* 2d Class, £16. 13*s.* 4*d.*	. .	13,794 9 8
1806	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	,,	. .	14,711 8 0
1807	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	Per Engine, £16. 13*s.* 4*d* Per Vat, £12. 10*s.*	. .	17,069 15 9
1808	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	,,	. .	16,550 0 11
1809	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	,,	. .	17,247 11 5
1810	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	,,	. .	17,005 12 6
1811	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	,,	. .	17,662 13 9
1812	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	,,	. .	17,059 16 6
1813	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	,,	. .	16,158 17 2
1814	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	,,	. .	14,798 15 6
1815	,,	. .	,,	. .	,,	. .	,,	. .	..	. .	..	. .	10*s.* per Cubic Foot.	. .	16,852 9 6
1816	,,	14,936 3 6	,,	2,654 3 1	,,	151 3 9	,,	4 15 2	..	. .	..	. .	,,	2,026 8 8	19,772 14 2
1817	,,	13,464 6 0	,,	2,449 3 3	,,	207 11 0	,,	20 16 1	..	. .	..	. .	,,	372 4 8	16,514 1 0
1818	,,	12,903 5 9	,,	2,131 18 8	,,	260 14 1	,,	16 16 10	..	. .	..	. .	12*s.* 6*d.*	1,570 7 1	16,883 2 5
1819	,,	15,094 15 0	,,	1,967 1 8	,,	290 14 1	,,	5 12 11	..	. .	..	. .	,,	1,564 1 11	18,922 5 7
1820	,,	12,958 6 3	,,	1,470 1 11	,,	247 12 6	,,	11 13 8	..	. .	..	. .	,,	1,329 8 10	16,017 3 2
1821	,,	14,725 6 0	,,	1,627 11 5	,,	178 10 0	,,	4 12 0	..	. .	..	. .	,,	1,309 15 2	17,845 14 7
1822	,,	14,543 3 0	,,	1,864 18 2	,,	166 18 11	,,	14 0 1	..	. .	..	. .	,,	1,226 16 3	17,815 16 5
1823	,,	14,072 4 0	,,	1,908 10 5	,,	137 18 2	,,	13 18 10	..	. .	..	. .	,,	797 16 1	16,930 7 6
1824	,,	17,459 4 3	,,	2,322 8 5	,,	120 3 4	,,	19 11 2	..	. .	..	. .	,,	852 9 5	20,773 16 7
					Glazed Paper, Millboard, &c.										
1825	,,	33,116 15 3	1½	4,804 16 3	21	520 19 0	28	106 19 3	28	15 1 0	14	0 10 6	. .	. .	38,565 1 3
1826	,,	23,093 1 9	,,	4,735 18 7	,,	260 8 11	,,	. .	,,	50 14 0	,,	. .	. .	. .	28,140 3 3
1827	,,	21,062 17 0	,,	4,404 4 9	,,	170 0 3	,,	. .	,,	53 0 9	,,	. .	. .	. .	25,690 2 9
1828	,,	19,844 7 9	,,	4,095 1 6	,,	278 3 4	,,	15 11 0	,,	49 15 6	,,	. .	. .	. .	24,282 19 1
1829	,,	18,768 5 8	,,	3,610 8 5	,,	267 8 4	,,	. .	,,	94 17 3	,,	. .	. .	. .	22,740 19 8
1830	,,	16,091 16 0	,,	3,543 11 6	,,	329 18 8	,,	. .	,,	71 7 9	,,	0 14 4	. .	. .	20,037 8 3
1831	,,	16,277 6 3	,,	2,935 5 3	,,	265 12 6	,,	. .	,,	28 11 6	,,	. .	. .	. .	19,506 15 6
1832	,,	21,365 5 6	,,	2,938 0 1	,,	494 8 1	,,	. .	,,	35 13 0	,,	1 2 3	. .	. .	24,834 8 11
1833	,,	23,607 7 6	,,	3,178 1 3	,,	544 9 1	,,	. .	,,	31 18 0	,,	. .	. .	. .	27,361 15 10
1834	,,	23,420 6 3	,,	2,859 8 6	28	41 18 9	21	338 12 6	,,	11 0 9	,,	5 14 0	. .	. .	26,677 0 9
1835	,,	27,793 10 6	,,	2,694 14 9	,,	24 9 0	,,	391 5 3	,,	29 5 6	,,	10 9 10	. .	. .	30,943 14 10

NOTE.—No account can be furnished of the Amount of Duty received in Ireland upon each denomination of Paper previous to the year 1816.

Excise Office, London.

G. A. COTTRELL, First General Accountant.

A RETURN of the Rates and Amount of Duty upon STAINED PAPER, since 1770.

Stained Paper.

Date.	ENGLAND. Rate of Duty, per Yard.	ENGLAND. Amount of Duty.	SCOTLAND. Rate of Duty, per Yard.	SCOTLAND. Amount of Duty.	IRELAND. Rate of Duty.	IRELAND. Amount of Duty.
	d.	£. s. *d.*		£. s. *d.*		£. s. *d.*
1770	1½	13,242 8 11		21 16 6	. .	. .
1771	,,	14,221 11 9		20 2 0	. .	. .
1772	,,	13,685 10 1		15 12 9	. .	. .
1773	,,	12,829 16 9		11 4 0	. .	. .
1774	,,	14,244 1 9		13 2 6	. .	. .
1775	,,	13,181 13 0		18 15 3	. .	. .
1776	,,	14,277 0 9		16 0 6	. .	. .
1777	,,	15,254 7 2		18 19 6	. .	. .
1778	,,	15,005 11 5		27 3 0	. .	. .
1779	,, 1 3/10	11,979 3 1		19 12 7	. .	. .
1780	,,	11,995 4 3		17 18 0	. .	. .
1781	,, 1 6/10	14,979 4 5		17 10 5	. .	. .
1782	,, 1 9/10	12,963 1 11		38 5 9	. .	. .
1783	,,	12,146 1 3		38 3 11	. .	. .
1784	,,	15,066 7 3		51 18 11	. .	. .
1785	,,	15,101 19 11		65 9 0	. .	. .
1786	,,	13,549 2 2		70 10 7	. .	. .
1787	,, 1¾	17,792 17 11		15 16 3	. .	. .
1788	,,	19,490 7 0		60 18 3	. .	. .
1789	,,	16,308 5 5		39 2 1	. .	. .
1790	,,	19,204 18 8		40 19 3	. .	. .
1791	,,	21,747 9 9		28 0 0	. .	. .
1792	,,	23,820 15 9		36 14 1	Years ended 25th March.	. .
1793	,,	21,823 14 5		26 10 4		. .
1794	,,	22,073 15 4		25 4 10		. .
1795	,,	22,820 12 3		83 7 2		. .
1796	,,	25,698 11 9		62 5 10		. .
1797	,,	22,476 9 0		49 8 7	1798	1,014 3 6
1798	,,	18,013 2 0		22 0 10	1799	814 6 7
1799	,,	20,993 5 5		18 1 9	1800	1,161 14 1
1800	,,	24,811 8 7		10 12 0	1801	1,198 13 1
1801	,,	27,314 15 5		6 17 2		1,189 17 2
1802	,,	23,312 8 8		1 18 11		1,546 16 8
1803	,,	26,740 6 7		16 14 3		1,146 5 7
1804	,,	24,292 8 5		6 14 3		1,376 6 6
1805	,,	24,156 7 7		12 4 8	2*d.* ,, and £4. 3*s.* 4*d.* per Table per Month	921 11 0
1806	,,	27,695 18 6		34 5 5	,, ,, ,,	1,450 13 10
1807	,,	30,011 1 5		3 5 2	1½*d.* ,, ,,	1,453 12 4
1808	,,	30,647 10 5		7 6 1	,, ,, ,,	1,655 8 0
1809	,,	32,250 12 0		10 2 5	,, ,, ,,	2,055 16 5
1810	,,	32,228 18 2		6 18 3	,, ,, ,,	1,630 12 9
1811	,,	35,955 12 11		. .	,, ,, ,,	1,454 19 9
1812	,,	33,257 0 4		. .	,, ,, ,,	1,465 15 11
1813	,,	33,426 15 3		. .	,, ,, ,,	1,627 2 5
1814	,,	33,608 3 0		. .	,, ,, ,,	1,723 5 4
1815	,,	29,494 13 2		. .	,, ,, ,,	1,438 14 4
1816	,,	25,057 16 8		. .	,, ,, ,,	1,133 4 3
1817	,,	29,922 11 8		. .	,, ,, ,,	1,002 15 7
1818	,,	37,489 19 3		. .	,, ,, ,,	1,406 0 7
1819	,,	36,497 12 5		. .	,, ,, ,,	1,526 11 5
1820	,,	34,246 6 4		. .	,, ,, ,,	1,221 7 8
1821	,,	33,381 4 3		. .	,, ,, ,,	1,289 3 5
1822	,,	37,478 0 2		. .	,, ,, ,,	1,487 6 3
1823	,,	39,927 11 7		80 2 6	,, ,, ,,	1,656 5 3
1824	,,	45,654 14 7		. .	,, ,, ,,	1,983 9 9
1825	,,	53,362 7 10		. .	1¼*d.* per yard.	3,150 15 9
1826	,,	39,666 13 11		. .	,,	2,373 18 6
1827	,,	44,619 7 5		. .	,,	2,076 13 4
1828	,,	47,748 3 5		. .	,,	2,704 3 9
1829	,,	46,248 1 11		. .	,,	2,509 9 8
1830	,,	44,835 4 9		. .	,,	2,635 5 4
1831	,,	50,029 16 6		34 19 10	,,	2,337 11 10
1832	,,	49,746 8 0		133 15 10	,,	2,184 16 9
1833	,,	53,986 6 5		262 12 7	,,	3,871 3 8

The same as in England.

Years ended 25th March. Commenced from 1st May 1787.

1798 1799 1800 1801 — 1*d.* per yard, Irish Currency.

1*d.* per yard, British Currency.

Excise Office, London.

G. A. Cottrell,
First General-Accountant.

A RETURN of the Quantities of **MALT** charged with Duty in **ENGLAND**, of the Revenue received, and of the Rates of Duty, in each Year, from the first Imposition of the Duty; showing the Produce of the Duty on an average of Three Years preceding the Year in which the Duty was changed, and the Produce of the Duty on an average of Three Years subsequent to the Year in which the Duty was changed. (Stated throughout in the Imperial Measure.)

Years.	Number of Bushels.	Amount of Duty.	Rate of Duty per Bushel	Produce of the Duty on an average of Three Years: Preceding the Year in which the Duty was changed.	Produce of the Duty on an average of Three Years: Subsequent to the Year in which the Duty was changed.
Commenced 20 April,		£. s. d.	d.	£. s. d.	£. s. d.
1697	No Account of Quantities can be rendered for this Period.	981,938 11 10	6 16/21	..	..
1698			,,	..	..
1699			,,	..	..
1700		No Account.	,,	..	..
1701			,,	..	..
1702	12,166,778	313,907 5 0	,,	..	..
1703	26,754,505	691,577 4 11	,,	..	..
1704	19,765,042	512,735 4 4	,,	..	..
1705	27,120,982	702,957 11 1	,,	..	..
1706	23,099,630	599,477 3 7	,,	..	..
1707	25,002,855	648,846 15 2	,,	..	..
1708	23,209,956	602,837 5 0	,,	..	..
1709	20,275,335	527,355 19 10	,,	..	..
1710	19,671,024	511,954 10 6	,,	..	..
1711	22,263,126	578,839 19 1	,,	..	..
1712	22,313,483	580,168 16 7	,,	..	..
1713	25,060,639	650,932 14 4	,,	..	..
1714	20,019,767	520,771 7 0	,,	..	..
1715	24,472,610	635,330 18 6	,,	..	..
1716	26,643,119	691,293 18 3	,,	..	..
1717	28,859,926	748,583 19 6	,,	..	..
1718	26,862,157	697,166 1 3	,,	..	..
1719	28,228,627	732,535 7 8	,,	..	..
1720	25,625,844	665,527 1 9	,,	..	..
1721	28,587,391	741,901 0 6	,,	..	..
1722	32,999,688	855,860 18 7	,,	..	..
1723	30,655,498	795,352 8 0	,,	..	..
1724	24,227,667	629,502 12 2	,,	..	..
1725	27,265,172	707,467 12 3	,,	..	..
1726	27,016,303	700,933 19 1	,,	..	..
1727	25,401,576	659,331 15 3	,,	..	..
1728	20,951,269	544,457 12 8	,,	..	..
1729	23,032,216	597,847 5 11	,,	..	..
1730	28,410,421	736,815 8 0	,,	..	..
1731	25,833,240	670,180 4 3	,,	..	..
1732	26,980,566	699,381 8 7	,,	..	..
1733	29,795,100	772,109 2 9	,,	..	..
1734	27,087,437	702,291 16 3	,,	..	..
1735	25,494,686	661,259 17 3	,,	..	..
1736	23,661,561	613,919 1 0	,,	..	..
1737	24,491,364	635,278 9 4	,,	..	..
1738	26,145,413	677,866 0 2	,,	..	..
1739	26,716,197	692,787 2 0	,,	..	..
1740	22,074,674	573,059 9 7	,,	..	..
1741	20,141,254	523,182 5 4	,,	..	..
1742	25,879,389	671,011 6 3	,,	..	..
1743	26,298,391	681,740 7 11	,,	..	..
1744	31,776,789	822,943 12 5	,,	..	..
1745	24,917,869	645,998 13 5	,,	..	..
1746	23,955,356	621,048 17 10	,,	..	..

Years.	Number of Bushels.	Amount of Duty.	Rate of Duty per Bushel	Produce of the Duty on an average of Three Years: Preceding the Year in which the Duty was changed.	Produce of the Duty on an average of Three Years: Subsequent to the Year in which the Duty was changed.
		£. s. d.	d.	£. s. d.	£. s. d.
1747	24,886,567	645,029 4 1	6 16/21	..	..
1748	26,422,650	684,653 10 8	,,	..	..
1749	24,966,250	646,946 18 5	,,	..	..
1750	29,284,786	758,396 18 1	,,	..	..
1751	26,994,880	699,318 11 8	,,	..	..
1752	24,280,058	629,314 13 7	,,	..	..
1753	25,240,816	654,430 16 1	,,	..	..
1754	27,347,890	708,255 4 1	,,	..	..
1755	27,916,402	723,732 2 5	,,	..	..
1756	24,120,284	624,851 4 9	,,	..	..
1757	17,640,926	457,719 16 8	,,	..	..
1758	25,027,614	648,173 14 6	,,	..	..
1759	28,090,252	727,158 15 7	,,	..	..
1760	27,810,971	999,818 11 11	9 2/21	611,017 8 11	963,760 9 1
1761	28,928,960	1,123,040 17 2	,,	..	..
1762	25,951,676	1,007,851 13 11	,,	..	..
1763	19,557,812	760,388 16 4	,,	..	..
1764	26,331,702	1,023,554 9 3	,,	..	..
1765	25,631,086	996,756 19 8	,,	..	..
1766	20,823,576	810,544 16 10	,,	..	..
1767	21,894,498	851,648 11 10	,,	..	..
1768	27,124,935	1,054,188 0 10	,,	..	..
1769	26,546,052	1,031,799 11 2	,,	..	..
1770	24,452,960	950,827 12 6	,,	..	..
1771	21,961,057	854,344 11 6	,,	..	..
1772	27,538,150	1,070,125 14 9	,,	..	..
1773	21,467,926	835,713 9 10	,,	..	..
1774	23,949,905	931,968 14 2	,,	..	..
1775	24,967,360	971,085 8 2	,,	..	..
1776	23,336,298	1,024,336 2 5	,,	..	..
1777	25,814,436	1,004,050 9 3	,,	..	..
1778	26,318,736	1,022,950 9 1	,,	..	..
1779	26,273,405	1,028,083 1 6	9 1/8	1,017,112 6 11	1,732,706 11 2
1780	30,805,100	1,534,454 14 5	1/4 1/4	1,018,361 6 7	1,600,815 18 4
1781	26,718,048	1,817,556 7 4	,,	..	..
1782	27,159,104	1,846,108 11 10	,,	..	..
1783	16,712,114	1,138,782 16 0	,,	..	..
1784	25,796,105	1,745,953 19 8	,,	..	..
1785	26,269,439	1,777,917 15 2	,,	..	..
1786	22,074,334	1,493,548 2 3	,,	..	..
1787	26,439,578	1,789,780 3 9	,,	..	..
1788	26,048,072	1,763,277 17 8	,,	..	..
1789	23,509,592	1,591,463 15 6	,,	..	..
1790	21,976,959	1,487,775 6 0	,,	..	..
1791	27,070,363	2,092,191 15 10	1/7 1/4	1,614,172 6 4	1,808,963 10 4
	Stock in hand	46,716 18 3			
1792	27,789,160	2,142,950 12 10	1/4 1/4	1,723,810 5 9	1,634,818 8 7

Years.	Number of Bushels.	Amount of Duty.	Rate of Duty per Bushel	Produce of the Duty on an average of Three Years: Preceding the Year in which the Duty was changed.	Produce of the Duty on an average of Three Years: Subsequent to the Year in which the Duty was changed.
		£. s. d.	s. d.	£. s. d.	£. s. d.
1793	23,706,765	1,604,717 9 9	1/4 1/2	..	..
1794	24,813,341	1,679,222 8 6	,,	..	..
1795	23,960,822	1,620,515 7 6	,,	..	..
1796	27,282,973	1,846,819 5 9	,,	..	..
1797	29,979,110	2,029,349 7 11	,,	..	..
1798	26,143,432	1,769,476 13 11	,,	..	..
1799	30,805,822	2,083,701 14 0	,,	..	..
1800	14,049,749	950,296 18 5	,,	..	..
1801	18,005,786	1,218,455 16 7	,,	..	..
1802	29,432,584	2,175,406 18 4	2/5	1,417,484 16 4	1,418,343 7 5
	Stock in hand	466,633 8 7			
1803	29,562,038	3,555,906 18 0	4/5 3/4	1,448,053 4 5	5,218 279 11 9
1804	21,854,111	4,858,056 9 4	,,	..	..
	Stock in hand	914,356 0 0			
1805	21,665,204	4,841,066 15 0	,,	..	..
1806	26,652,425	5,955,716 0 0	,,	..	..
1807	24,158,843	5,397,635 6 4	,,	..	..
1808	21,726,415	4,854,698 2 4	,,	..	..
1809	22,120,984	4,942,771 7 8	,,	..	..
1810	23,546,346	5,261,362 12 0	,,	..	..
1811	25,982,749	5,806,251 15 0	,,	..	..
1812	18,092,965	4,042,716 16 4	,,	..	..
1813	21,701,356	4,849,419 5 0	,,	..	..
1814	25,320,615	5,657,228 8 4	,,	..	..
1815	26,246,795	5,865,606 18 8	,,	..	..
1816	21,158,348	4,217,259 13 1	2/5	5,457,418 4 0	2,914,241 4 9
1817	20,855,566	2,509,817 18 4	,,	..	..
1818	24,629,838	2,964,024 12 10	,,	..	..
1819	22,612,290	3,268,881 3 2	3/7 1/4	3,230,367 8 1	4,218,016 7 8
	Stock in hand	420,263 8 8			
1820	23,884,242	4,311,446 5 1	,,	..	..
1821	26,138,437	4,718,360 10 0	,,	..	..
1822	26,688,512	3,624,242 8 0	2/7	4,099,562 12 9	3,525,756 1 8
1823	24,845,152	3,203,502 17 6	,,	..	..
1824	27,615,383	3,560,693 0 0	,,	..	..
1825	29,572,741	3,813,072 7 6	,,	..	..
1826	27,335,971	3,530,895 10 8	,,	..	..
1827	25,096,337	3,241,610 3 11	,,	..	..
1828	30,517,819	3,941,884 19 1	,,	..	..
1829	23,428,135	3,026,133 19 6	,,	..	..
1830	26,900,902	3,474,699 16 10	,,	..	..
1831	32,963,470	4,257,781 10 10	,,	..	..
1832	31,669,771	4,090,678 15 1	,,	..	..
1833	33,789,010	4,364,413 15 10	,,	..	..
1834	34,449,646	4,449,745 0 0	,,	..	..
1835	..	4,660,185 11 11	,,	..	..

R. Cooper,
For First General-Accountant.

A RETURN of the Quantities of MALT charged with Duty in SCOTLAND, of the Revenue received, and of the Rates of Duty, in each Year, from the first Imposition of the Duty; showing the Produce of the Duty on an average of Three Years preceding the Year in which the Duty was changed, and the Produce of the Duty on an average of Three Years subsequent to the Year in which the Duty was changed. (Stated throughout in the Imperial Measure.)

Years.	Number of Bushels.	Amount of Duty.	Rate of Duty per Bushel.	Produce of the Duty on an average of Three Years: Preceding the Year in which the Duty was changed.	Produce of the Duty on an average of Three Years: Subsequent to the Year in which the Duty was changed.
Commencement May		£. s. d.	d.	£. s. d.	£. s. d.
1713	..	..	..	..	..
1714	..	9,552 13 3	$6\frac{16}{21}$	..	..
1715	..	8,315 1 2	,,	..	..
1716	..	3,548 2 11	,,	..	..
1717	..	3,747 15 9	,,	..	..
1718	..	2,477 16 0	,,	..	..
1719	..	2,253 15 7	,,	..	..
1720	..	3,427 8 5	,,	..	..
1721	..	3,430 11 11	,,	..	..
1722	..	1,070 1 5	,,	..	..
1723	..	193 11 7	,,	..	..
1724	..	65 9 5	,,	..	..
1725	..	11 2 0	,,	..	..
1726	..	31,623 17 5	$3\frac{8}{21}$	90 1 0	25,901 18 9
1727	..	29,247 14 11	,,	..	..
1728	..	23,747 1 2	,,	..	..
1729	..	24,711 0 2	,,	..	..
1730	..	30,298 5 9	,,	..	..
1731	..	31,903 8 4	,,	..	..
1732	..	32,108 6 4	,,	..	..
1733	..	31,525 19 7	,,	..	..
1734	..	30,118 14 8	,,	..	..
1735	* ..	28,599 4 10	,,	..	..
1736	..	27,078 7 9	,,	..	..
1737	..	26,756 2 5	,,	..	..
1738	..	29,000 5 5	,,	..	..
1739	..	25,307 1 5	,,	..	..
1740	..	22,623 16 10	,,	..	..
1741	..	14,297 15 11	,,	..	..
1742	..	24,684 0 1	,,	..	..
1743	..	24,087 7 2	,,	..	..
1744	..	28,377 0 6	,,	..	..
1745	..	24,785 9 1	,,	..	..
1746	..	20,548 7 2	,,	..	..
1747	..	28,630 17 4	,,	..	..
1748	..	28,534 3 6	,,	..	..
1749	..	29,957 4 2	,,	..	..
1750	..	30,000 6 9	,,	..	..
1751	..	27,843 14 11	,,	..	..
1752	..	25,224 6 0	,,	..	..
1753	..	24,189 11 2	,,	..	..
1754	..	25,577 19 10	,,	..	..
1755	..	26,443 9 3	,,	..	..
1756	..	28,751 4 6	,,	..	..
1757	..	15,656 8 6	,,	..	..
1758	..	18,565 10 0	$3\frac{8}{21}$	..	..
1759	..	24,067 13 3	,,	..	..
1760	..	37,071 3 5	$3\frac{8}{21}$—$4\frac{1}{2}\frac{12}{21}$	19,429 17 3	33,910 10 2
1761	..	39,599 11 8	$4\frac{1}{2}\frac{12}{21}$	..	..
1762	..	34,082 1 7	,,	..	..
1763	..	28,049 17 4	,,	..	..
1764	* ..	33,590 12 5	,,	..	..
1765	..	31,963 3 10	,,	..	..
1766	..	25,706 12 7	,,	..	..
1767	..	26,967 14 7	,,	..	..
1768	..	32,875 12 3	,,	..	..
1769	..	33,434 18 1	,,	..	..
1770	1,762,460	34,164 17 5	,,	..	..
1771	1,709,446	33,137 4 2	,,	..	..
1772	1,701,432	32,981 17 2	,,	..	..
1773	1,546,489	29,978 6 6	,,	..	..
1774	1,447,350	28,056 10 9	,,	..	..
1775	1,352,121	26,210 10 11	,,	..	..
1776	1,630,110	31,599 6 0	,,	..	..
1777	1,812,538	35,135 12 5	,,	..	..
1778	1,869,952	36,248 11 7	,,	..	..
1779	2,040,660	39,557 14 3	$4\frac{1}{2}\frac{12}{21}$—$4\frac{3}{4}\frac{8}{35}$	34,327 16 8	58,956 5 1
1780	2,215,487	44,605 8 6	$4\frac{8}{35}$—$8\frac{1}{3}$	36,980 12 9	56,463 14 6
1781	1,924,320	64,770 8 1	$8\frac{1}{3}$	..	..
1782	2,005,206	67,492 18 8	,,	..	..
1783	1,103,063	37,127 16 8	,,	..	..
1284	1,780,143	59,917 11 5	,,	..	..
1785	1,681,372	56,593 1 1	,,	..	..
1786	1,574,979	53,485 12 9	,,	..	..
1787	1,748,273	56,372 13 7	,,	..	..
1788	1,714,577	58,149 7 4	,,	..	..
1789	1,646,497	55,838 8 7	,,	..	..
1790	1,544,666	52,399 9 10	,,	..	..
1791	1,740,283	66,256 9 5	$8\frac{1}{3}$—$9\frac{1}{2}\frac{2}{3}$	55,462 8 7	63,316 1 6
	Stock in hand	1,097 16 8	..	..	..
1792	1,964,592	74,960 12 0	$9\frac{1}{2}\frac{2}{3}$—$8\frac{1}{3}$	58,164 15 11	57,468 16 9
1793	1,715,381	58,164 4 6	$8\frac{1}{3}$	..	..
1794	1,675,741	56,823 8 1	,,	,,	..
1795	1,692,946	57,418 17 7	,,	,,	..
1796	1,203,023	40,829 3 9	,,	,,	..
1797	2,085,672	70,676 10 10	,,	,,	..
1798	1,934,396	65,550 8 9	,,	..	..
1799	2,365,897	80,074 10 0	,,	..	..
1800	876,59	29,670 1 11	,,	..	..
1801	607,38	20,560 9 1	,,	..	..
1802	1,716,278	70,527 0 2	$8\frac{1}{3}$—11 $8\frac{3}{4}$	43,435 0 4	180,800 1 11
	Stock in hand	20,388 17 7	..	..	..
1803	1,594,284	137,878 7 3	11 $8\frac{3}{4}$	..	..
			From Barley. / From Bigg.		
1804	1,091,377	197,586 15 10	$3/9\frac{1}{2}$ / $3/1\frac{1}{4}$	76,321 18 10	219,741 8 0
	Stock in hand	34,808 7 0	,, ,,	..	..
1805	1,136,112	206,935 2 8	,, ,,	..	..
1806	1,244,104	225,642 4 5	,, ,,	..	..
1807	1,259,298	226,646 16 10	,, ,,	..	..
1808	1,048,946	189,934 1 9	,, ,,	..	..
1809	772,758	139,851 15 3	,, ,,	..	..
1810	820,294	149,205 11 2	,, ,,	..	..
1811	1,012,236	184,881 12 8	,, ,,	..	..
1812	934,452	169,870 8 10	,, ,,	..	..
1813	685,244	123,704 12 3	,, ,,	..	..
1814	1,266,852	231,775 11 1	,, ,,	..	..
1815	1,297,777	236,839 2 8	,, ,,	..	..
1816	1,162,024	164,742 17 1	{3/9½ / 11/8¾} / {3/1¼ / 1/8¾}	197,439 15 4	131,379 11 0
1817	1,093,678	91,598 16 1	,, ,,	..	..
1818	1,390,515	120,274 3 11	,, ,,	..	..
1819	1,454,320	179,265 13 0	{,, / 3/7¼} / {,, / 3/7¼}	126,538 12 4	208,973 3 6
	Stock in hand	17,739 9 0	.. ..	..	..
1820	1,182,208	212,282 0 10	3/7¼	{3/7¼ / 3/1}	131,379 11 0	204,444 9 4
1821	1,305,659	231,605 11 9	,,	{,, / 2/10}	170,607 5 11	239,077 14 9
1822	1,403,177	183,031 17 11	{,, / 2/7} / {,, / 1/9½ / 2/}	206,717 15 2	332,115 4 4
1823	1,616,590	198,695 18 5	,, ,,	..	..
1824	2,788,608	335,565 8 0	,, ,,	..	..
1825	3,925,847	462,144 6 7	,, ,,	..	..
1826	2,726,555	335,571 3 8	,, ,,	..	..
1827	2,714,073	335,488 ..	,, ,,	..	..
1828	3,867,159	478,507 15 2	,, ,,	..	..
1829	3,712,963	457,587 12 1	,, ,,	..	..
1830	4,101,946	505,651 7 10	,, ,,	..	..
1831	4,186,955	515,578 11 4	,, ,,	..	..
1832	3,714,331	458,096 7 7	,, ,,	..	..
1833	4,302,636	530,357 18 9	,, ,,	..	..
1834	4,491,292	553,567 0 0	,, ,,	..	..
1835	..	551,095 15 4	,, ,,	..	..

Produce of the Duty on an average of Three Years

Preceding the Year in which the Duty was changed.	Subsequent to the Year in which the Duty was changed.
£. s. d.	£. s. d.
..	..
..	..
..	.

A RETURN of the Quantities of MALT charged with Duty in Ireland, of the Revenue received, and of the Rates of Duty in each Year, from the first Imposition of the Duty; showing the Produce of the Duty on an average of Three Years preceding the Year in which the Duty was changed, and the Produce of the Duty on an average of Three Years subsequent to the Year in which the Duty was changed. (Stated throughout in the Imperial Measure.)

Malt.

Years.	Number of Bushels.	Amount of Duty.	Rate of Duty per bushel.	Produce of the Duty on an average of Three Years	
				Preceding the Year in which the Duty was changed.	Subsequent to the Year in which the Duty was changed.
		£. s. d.	Commenced 25th March, 1785.	£. s. d.	£. s. d.
1785	4,446,343	130,744 2 1	7*d.*		
1786	3,500,890	102,943 6 7	,,		
1787	3,654,028	107,446 4 0	,,		
1788	3,901,648	114,727 8 7	,,		
1789	3,646,706	107,231 0 7	,,		
1790	4,607,953	135,496 6 6	,,		
1791	4,775,390	140,411 19 3	,,		
1792	4,676,835	137,521 12 4	,,		
1793	5,039,899	148,197 9 5	,,		
1794	4,873,984	186,314 11 6	9¼*d.*	142,043 13 8	294,893 1 0
	Stock in hand	17,672 6 4			
1795	4,697,153	290,050 10 6	1*s.* 3*d.*	157,344 11 1	302,763 1 9
	Stock in hand	36,761 2 9			
1796	4,956,584	306,070 5 11	,,		
1797	4,672,989	288,558 6 8	,,		
1798	4,413,817	313,660 12 9	1*s.* 5*d.*	294,893 1 0	128,006 17 0
	Stock in hand	19,768 7 7			
1799	3,311,463	253,170 2 6	1*s.* 6¼*d.*	302,763 1 9	135,655 2 0
	Stock in hand	12,226 1 7			
1800	681,340	52,090 7 5	,,		
1801	1,030,175	78,760 1 1	,,		
1802	3,611,579	276,114 17 6	,,		
1803	3,553,762	283,583 13 11	1*s.* 6¼*d.*—1*s.* 9½*d.*	135,655 2 0	307,146 14 8
	Stock in hand	31,162 1 3			
1804	2,807,535	270,035 18 6	1*s.* 9½*d.*—2*s.* 3½*d.*	212,819 10 10	317,895 1 0
	Stock in hand	28,697 17 2			
1805	2,766,867	317,298 19 8	2*s.* 3½*d.*		
1806	2,814,418	334,105 5 10	2*s.* 3½*d.*—2*s.* 6¾*d.*	290,306 4 0	336,760 10 0
	Stock in hand	22,219 18 0			
1807	2,372,293	302,280 17 6	2*s.* 6¾*d.*		
1808	2,597,758	331,009 15 0	,,		
1809	2,958,617	376,990 17 6	,,		
1810	2,522,543	321,425 7 6	,,		
1811	2,681,842	341,723 7 0	,,		
1812	2,206,206	281,117 9 0	,,		
1813	2,967,603	428,829 15 0	2*s.* 6¾*d.*—3*s.* 3¾*d.*	314,755 7 10	455,102 2 11
	Stock in hand	63,406 1 4			
1814	3,156,175	522,812 13 6	3*s.* 3¾*d.*		
1815	2,664,466	482,684 19 0	3*s.* 3¾*d.*—4*s.* 5*d.*	410,919 19 2	245,503 10 0
	Stock in hand	122,233 3 7			
1816	1,879,721	359,808 16 4	4*s.* 5*d.*—2*s.* 4½*d.*	478,109 2 6	194,579 3 4
1817	1,385,486	164,771 9 0	2*s.* 4½*d.*		
1818	1,783,636	211,930 4 8	,,		
1819	1,742,444	207,035 16 6	,,		
1820	1,793,671	319,683 13 11	3*s.* 6¾*d.*	194,579 3 4	280,113 3 7
	Stock in hand	43,973 18 8			
1821	1,949,315	347,424 8 4	,,		
1822	1,756,391	275,613 10 0	3*s.* 6¾*d.*—2*s.* 7*d.*	291,381 6 3	283,221 10 11
1823	1,702,395	217,301 12 6	2*s.* 7*d.*		
1824	2,107,752	276,254 11 11	,,		
1825	2,706,862	356,108 8 5	,,		
1826	2,406,252	310,807 13 7	,,		
1827	1,803,091	232,899 6 1	,,		
1828	2,409,228	311,191 19 0	,,		
1829	2,012,079	259,893 12 6	,,		
			From Barley. / From Bigg.		
1830	1,959,606	251,646 1 11	2*s.* 7*d.* / 2*s.*	267,994 19 2	253,190 15 4
1831	2,101,844	263,307 11 1	,, / ,,		
1832	2,006,350	250,277 10 0	,, / ,,		
1833	1,984,849	245,987 5 0	,, / ,,		
1834	2,204,653	272,291 0 0	,, / ,,		
1835	..	288,602 8 4	,, / ,,		

R. Cooper,
For First General-Accountant.

Malt.

The following Table shows the Number of Bushels of MALT made, and the Amount of the Duties thereon, in each collection of Excise in the United Kingdom, in the Year ended 5th January 1833.

ENGLAND.

Collections.	Number of Bushels, Malt.	Amount of Duty. £.	s.	d.	Collections.	Number of Bushels, Malt.	Amount of Duty. £.	s.	d.
Barnstaple	310,459	40,100	19	1	Brought forward				
Bath	754,165	97,412	19	7	Northampton	584,987	75,560	16	5
Bedford	1,455,984	188,064	12	0	Northumberland	55,179	7,127	5	9
Bristol	495,012	63,939	1	0	Northwich	99,137	12,805	3	11
Cambridge	1,290,437	166,681	8	11	Norwich	1,046,085	135,119	6	3
Canterbury	413,964	53,470	7	0	Oxford	486,869	62,887	4	11
Chester	506,874	65,471	4	6	Plymouth	421,719	54,472	0	9
Cornwall	293,233	37,875	18	7	Reading	721,640	93,211	16	10
Coventry	785,611	101,474	15	1	Rochester	342,269	44,209	14	11
Cumberland	353,427	45,650	19	9	Sarum	638,403	82,460	7	9
Derby	749,670	96,832	7	6	Salop	573,261	74,046	4	3
Dorset	346,461	44,751	4	3	Somerset	137,266	17,730	3	10
Durham	207,382	26,786	16	10	Sheffield	623,034	80,475	4	6
Essex	1,030,268	133,076	5	8	Stafford	470,010	60,709	12	6
Exeter	311,640	40,253	10	0	Stourbridge	638,614	82,487	12	10
Gloucester	461,014	59,547	12	10	Suffolk	1,534,968	198,266	14	0
Grantham	1,049,762	135,594	5	2	Surrey	1,057,030	136,533	0	10
Halifax	449,199	58,021	10	9	Sussex	474,385	61,274	14	7
Hants	370,997	47,920	8	11	Uxbridge	490,435	63,347	17	1
Hereford	324,522	41,917	8	4	Wales, East	385,733	49,823	16	11
Hertford	1,156,255	149,349	12	1	——, Middle	268,841	34,725	5	11
Hull	252,619	32,629	19	1	——, North	242,589	31,334	8	3
Isle of Wight	379,397	49,005	8	11	——, West	196,120	25,332	3	4
Lancaster	293,663	37,931	9	5	Wellington	349,515	45,145	13	9
Leeds	1,543,035	199,308	13	9	Whitby	170,872	22,070	19	4
Lichfield	850,838	109,899	18	2	Wigan	95,941	12,392	7	7
Lincoln	1,023,679	132,225	4	1	Worcester	380,156	49,103	9	8
Liverpool	38,537	4,977	13	11	York	528,445	68,257	9	7
Lynn	570,070	73,634	0	10					
Manchester	9,340	1,206	8	4	Country Collections	31,623,422	4,084,692	0	2
Marlborough	208,988	26,994	5	8	London	46,347	5,986	9	9
Newcastle	323,417	41,774	13	11					
Carried over					Total	31,669,769	4,090,678	9	11

Hops.

A RETURN specifying the Rates and Amount of Duty received upon HOPS, in each Year since 1770.

ENGLAND.

Years.	Rate per lb.	Amount of Duty. £.	s.	d.	Years.	Rate per lb.	Amount of Duty. £.	s.	d.
1770	1*d.*	16,210	18	11	1803	$1\frac{12}{20}d.$—$1\frac{8}{20}d.$	33,581	17	8
1771	,,	101,246	9	9	1804	$2\frac{1}{2}d.$	429,833	6	11
1772	,,	33,199	4	2	1805	,,	386,141	15	4
1773	,,	102,573	18	11	1806	2*d.*	57,171	6	3
1774	,,	45,889	7	9	1807	,,	266,325	7	9
1775	,,	138,834	4	2	1808	,,	174,165	4	4
1776	,,	41,684	19	0	1809	,,	438,235	12	9
1777	,,	125,817	7	8	1810	,,	111,326	8	7
1778	,,	43,752	17	10	1811	,,	127,847	17	10
1779	,,	160,068	11	5	1812	,,	273,207	2	1
1780	$1\frac{3}{10}d.$	55,728	7	8	1813	,,	53,339	2	6
1781	,,	122,183	19	11	1814	,,	228,681	16	4
1782	$1\frac{4}{10}d.$	118,531	3	2	1815	,,	244,403	16	4
1783	$1\frac{6}{10}d.$	14,913	2	11	1816	,,	80,533	10	0
1784	,,	75,716	18	5	1817	,,	115,692	1	8
1785	,,	94,569	6	1	1818	,,	346,896	4	3
1786	,,	112,696	9	8	1819	,,	420,919	0	0
1787	,,	95,814	8	7	1820	,,	240,944	0	4
1788	$1\frac{12}{20}d.$	42,232	17	8	1821	,,	264,780	11	5
1789	,,	143,646	10	11	1822	,,	354,644	3	0
1790	,,	101,472	8	7	1823	,,	45,055	6	10
1791	,,	106,893	13	5	1824	,,	259,172	13	8
1792	,,	90,407	2	1	1825	,,	42,337	12	8
1793	,,	162,675	16	0	1826	,,	476,895	14	7
1794	,,	23,959	3	5	1827	,,	245,211	3	8
1795	,,	203,782	16	3	1828	,,	299,060	7	0
1796	,,	82,323	4	4	1829	,,	66,781	14	9
1797	,,	75,418	9	9	1830	,,	153,850	0	7
1798	,,	157,556	1	1	1831	,,	304,166	18	0
1799	,,	56,419	16	5	1832	,,	241,770	1	0
1800	,,	73,280	11	8	1833	,,	272,894	5	2
1801	,,	72,974	2	2	1834	,,	329,895	16	2
1802	,,	241,510	16	5	1835	,,	409,055	18	3

Excise Office, London.

G. A. Cottrell,
First General Accountant.

Soap.

A RETURN specifying the Rates and Amount of Duty charged upon SOAP since the Year 1770.

Years.	ENGLAND.					SCOTLAND.			
	Rates of Duty.		Amount of Duty.			Rates of Duty.	Amount of Duty.		
			£.	s.	d.		£.	s.	d.
1770	$1\frac{1}{2}d.$		192,669	9	10		5,120	15	9
1771	,,		194,518	14	5		6,069	12	0
1772	,,		191,440	17	11		6,735	19	10
1773	,,		191,475	8	6		6,665	4	10
1774	,,		198,342	11	6		7,055	4	0
1775	,,		192,620	7	5		8,169	8	4
1776	,,		195,245	10	6		9,023	10	3
1777	,,		217,401	16	0		10,882	14	3
1778	,,		210,746	8	9		11,358	13	10
1779	,,		213,778	13	1		12,208	4	6
1780	,,		231,691	3	7		16,145	10	7
1781	,,		230,226	14	6		17,589	6	1
1782	,,		255,678	12	0		16,634	10	4
	Hard.	Soft.							
1783	$1\frac{1}{2}d.$—$2\frac{1}{4}d.$	$1\frac{3}{4}d.$	280,764	10	5		20,344	11	8
1784	$2\frac{1}{4}d.$	,,	329,970	17	7		20,810	4	4
1785	,,	,,	330,600	3	1		22,128	5	8
1786	,,	,,	338,495	15	6		33,228	1	7
1787	,,	,,	321,025	6	5		53,431	1	11
1788	,,	,,	346,424	5	4		67,026	1	0
1789	,,	,,	355,792	0	8		61,695	8	1
1790	,,	,,	369,815	14	2		51,401	15	0
1791	,,	,,	386,801	9	3		45,497	13	1
1792	,,	,,	396,637	16	7		43,969	8	4
1793	,,	,,	397,650	15	7		39,379	14	4
1794	,,	,,	438,723	16	6		44,046	1	9
1795	,,	,,	433,238	15	0		44,716	5	2
1796	,,	,,	427,583	0	1		41,973	12	0
1797	,,	,,	427,886	9	10		46,212	1	4
1798	,,	,,	464,856	6	1		62,227	4	7
1799	,,	,,	468,696	11	7		75,514	3	3
1800	,,	,,	456,439	9	1		77,734	8	7
1801	,,	,,	442,383	12	7		72,457	7	11
1802	,,	,,	453,443	3	7		70,126	2	5
1803	,,	,,	520,520	12	9		80,911	1	5
1804	,,	,,	500,710	4	3		81,328	0	0
1805	,,	,,	555,307	12	2		94,213	19	9
1806	,,	,,	572,613	11	7		99,181	12	4
1807	,,	,,	593,849	13	3		98,383	3	10
1808	,,	,,	633,369	3	7		100,045	6	9
1809	,,	,,	528,328	19	10		83,447	11	3
1810	,,	,,	624,478	5	3		101,305	9	2
1811	,,	,,	595,865	11	2		102,506	7	6
1812	,,	,,	610,773	15	6		103,583	4	10
1813	,,	,,	592,134	19	7		95,470	19	6
1814	,,	,,	602,774	13	2		111,865	12	0
1815	,,	,,	676,848	0	6		97,610	18	2
1816	$2\frac{1}{4}d.$—$3d.$	,,	788,891	14	3		117,079	9	6
1817	$3d.$	,,	902,650	7	$8\frac{1}{4}$		129,730	4	4
1818	,,	,,	875,439	1	$11\frac{1}{2}$		121,940	17	9
1819	,,	,,	927,169	9	9		113,595	8	5
1820	,,	,,	964,128	2	$9\frac{3}{4}$		117,386	4	3
1821	,,	,,	1,045,594	8	$10\frac{1}{4}$		124,302	15	7
1822	,,	,,	1,102,225	6	$11\frac{1}{4}$		117,913	8	3
1823	,,	,,	1,143,650	7	$4\frac{3}{4}$		128,480	15	3
1824	,,	,,	1,187,402	4	$5\frac{3}{4}$		133,658	17	0
1825	,,	,,	1,214,186	10	$3\frac{1}{2}$		133,575	9	7
1826	,,	,,	1,139,625	13	$1\frac{3}{4}$		124,192	10	6
1827	,,	,,	1,235,455	19	$0\frac{3}{4}$		139,543	0	7
1828	,,	,,	1,279,863	13	0		145,652	18	9
1829	,,	,,	1,215,628	5	1		138,523	15	8
1830	,,	,,	1,392,459	6	$9\frac{1}{4}$		148,539	1	9
1831	,,	,,	1,302,227	9	11		131,589	17	8
1832		,,	1,418,932	12	6		150,237	15	11
1833	$3d.$—$1\frac{1}{2}d.$	$1\frac{3}{4}d.$—$1d.$	1,063,991	9	$0\frac{1}{2}$		110,406	19	8
1834	$1\frac{1}{2}d.$	$1d.$	854,788	11	1		90,700	7	8
1835	,,	,,	897,751	4	3		82,717	4	0

Same as in England.

Excise Office, London.

J. H. WINGRAVE,
For First General-Accountant.

Bricks.

A RETURN specifying the Rates and Amount of Duty received upon BRICKS in each Year since 1770.

Years.	ENGLAND. Rates of Duty.					ENGLAND. Amount of Duty.			SCOTLAND. Rates of Duty.	SCOTLAND. Amount of Duty.		
Commenced						£.	s.	d.		£.	s.	d.
1785	On all bricks, 2s. 6d. per 1,000					44,847	17	6		1,101	3	7
1786	,,					61,933	12	6		1,568	4	3
1787	,,					79,473	2	1		1,886	12	0
1788	,,					83,522	10	9		2,160	0	3
1789	,,					73,784	17	4		1,805	5	6
1790	,,					88,898	18	3		2,038	18	9
1791	,,					93,731	18	4		2,011	7	7
1792	,,					100,994	10	7		2,411	16	3
1793	,,					113,611	4	3		2,713	12	10
1794	2s. 6d.—4s.					127,257	6	10		2,075	0	7
1795	4s.					111,853	4	7		1,421	18	9
1796	,,					126,601	11	0		2,093	14	9
1797	4s.—5s.					113,991	14	11		2,224	8	0
1798	5s.					129,200	18	2		3,037	1	6
1799	,,					105,330	12	8		3,049	0	6
1800	,,					135,765	6	10		3,971	8	6
1801	,,					168,667	3	10		4,467	13	0
	Common, per 1000.	Large, per 1000.	Polished, per 1000.	Extra polished, per 100.	Extra large polished, per 100.							
1802	5s.	10s.	..	..	..	175,077	17	6		3,829	13	11
1803	,,	,,	..	..	..	211,072	3	10		5,218	2	4
1804	,,	,,	12s.	2s. 5d.	4s. 10d.	202,383	16	6		4,610	14	4
1805	5s.—5s. 10d.	,,	12s.—12s. 10d.	,,	,,	232,827	17	2		5,092	10	6
1806	5s. 10d.	,,	12s. 10d.	,,	,,	275,970	0	9		5,795	14	0
1807	,,	,,	,,	,,	,,	246,035	8	4		5,685	5	6
1808	,,	,,	,,	,,	,,	248,916	1	5		5,935	13	6
1809	,,	,,	,,	,,	,,	230,387	19	7		4,470	6	5
1810	,,	,,	,,	,,	,,	258,278	1	8		2,909	15	1
1811	,,	,,	,,	,,	,,	280,748	16	0		5,507	5	1
1812	,,	,,	,,	,,	,,	277,627	3	5		4,767	3	5
1813	,,	,,	,,	,,	,,	269,679	6	0		4,581	0	6
1814	,,	,,	,,	,,	,,	224,738	11	7		4,476	3	3
1815	,,	,,	,,	,,	,,	231,013	0	8		5,059	17	0
1816	,,	,,	,,	,,	,,	199,385	0	0		5,157	15	4
1817	,,	,,	,,	,,	,,	207,598	2	7		5,192	13	10
1818	,,	,,	,,	,,	,,	281,170	12	7		6,682	1	8
1819	,,	,,	,,	,,	,,	325,278	15	10		7,513	5	0
1820	,,	,,	,,	,,	,,	280,550	5	8		4,030	11	11
1821	,,	,,	,,	,,	,,	265,685	11	4		4,159	6	11
1822	,,	,,	,,	,,	,,	300,778	15	10		4,851	7	8
1823	,,	,,	,,	,,	,,	366,654	16	5		6,006	18	9
1824	,,	,,	,,	,,	,,	431,040	4	11		9,740	14	3
1825	,,	,,	,,	,,	,,	573,224	19	6		12,652	7	3
1826	,,	,,	,,	,,	,,	397,837	4	8		9,163	7	1
1827	,,	,,	,,	,,	,,	325,326	2	1		5,984	4	7
1828	,,	,,	,,	,,	,,	318,080	13	4		7,286	7	4
1829	,,	,,	,,	,,	,,	326,847	8	3		7,418	11	5
1830	,,	,,	,,	,,	,,	321,111	14	1		6,333	11	11
1831	,,	,,	,,	,,	,,	331,200	3	10		8,173	16	0
1832	,,	,,	,,	,,	,,	286,537	4	2		7,785	14	9
1833	,,	,,	,,	,,	,,	297,688	3	6		7,257	2	9
1834	,,	,,	,,	,,	,,	339,202	2	4		8,103	2	11
1835	,,	,,	,,	,,	,,	396,555	5	8		9,024	3	4

Same as in England.

Excise Office, London.

G. A. COTTRELL,
First General-Accountant.

GENERAL INDEX

TO THE

REPORTS OF THE COMMISSION OF EXCISE INQUIRY,

Nos. 1 to 20 inclusive.

	No. of Report	Page.
Acts of Parliament.—*Tea Permits and Surveys.*—10 G. 1, c. 10; 11 G. 1, c. 30; 12 G. 3, c. 46; 20 G. 3, c. 35; 21 G. 3, c. 55; 53 G. 3, c. 88	1	9, 12
Wine Permits and Survey.—26 G. 3, c. 59; 42 G. 3, c. 93; 53 G. 3, c. 88	2	4
Summary Jurisdiction.—12 Chas. 2, c. 24; 7 and 8 G. 4, c. 53	3	4, 5
Survey of Brewers.—12 Chas. 2; 56 G. 3, c. 58; 1 and 2 G. 4, c. 22; 11 G. 4; 1 W. 4, c. 51	4	4, 5
Stone Bottles and Sweets.—52 G. 3, c. 139; 57 G. 3, c. 32; 57 G. 3, c. 119; 7 and 8 G. 4, c. 53	5	4
Ditto.—10 and 11 W. 3, c. 21; 10 G. 2, c. 17; 6 G. 1, c. 21; 55 G. 3, c. 177; 6 G. 4, c. 57; 6 G. 4, c. 81; 7 and 8 G. 4, c. 53	—	8
British Spirits, Part 1.—12 Ch. 2, c. 24	7	3
43 G. 3, c. 59	—	15
43 G. 3, c. 69	—	4
55 G. 3	—	6
59 G. 3, c. 53	—	7
1 and 2 G. 4, c. 82	—	49
3 G. 4, c. 30	—	58
4 G. 4, c. 94	—	17
5 G. 4, c. 24; 6 G. 4, c. 58	—	18
6 G. 4, c. 80	—	17
7 and 8 G. 4, c. 53	—	15
11 G. 4, c. 31	—	58
1 W. 4, c. 59	—	78
British Spirits, Part 2.—3 G. 4, c. 52; 6 G. 4, c. 12; 6 G. 4, c. 52	—	20
6 G. 4, c. 80	—	5, 20
6 G. 4, c. 81	—	4, 20
6 G. 4, c. 129	—	5
Starch.—10 Ann, c. 26	8	3
1 G. 1, Sess. 1, c. 2; 4 G. 2, c. 14	—	6
19 G. 3, c. 40; 24 G. 3, Sess. 2, c. 48; 26 G. 3, c. 51	—	5
43 G. 3, c. 69	—	3
3 W. 4, c. 17	—	9
3 and 4 W. 4, c. 17	—	15
Vinegar.—26 G. 3, c. 73; 58 G. 3, c. 65	9	4
6 G. 4, c. 37	—	3
Excise Accounts.—56 G. 3, c. 98; 3 G. 4, c. 56; 7 and 8 G. 4, c. 53	11	14
Auctions.—17 G. 3, c. 50; 19 G. 3, c. 56	12	2
32 G. 3, c. 11	—	5
37 G. 3, c. 14	—	2
42 G. 3, c. 93	—	5
43 G. 3, c. 69	—	3
43 G. 3, c. 130	—	5
45 G. 3, c. 30; 55 G. 3, c. 142	—	2
6 G. 4, c. 81	—	5
Glass.—6 and 7 W. and M.; 10 and 11 W. 3, c. 18	13	3
19 G. 2, c. 12; 17 G. 3, c. 39	—	4
32 G. 3, c. 40; 34 G. 3, c. 27; 35 G. 3, c. 114; 47 G. 3, c. 30; 49 G. 3, c. 33	—	5
49 G. 3, c. 63	—	11
51 G. 3, c. 16	—	12
51 G. 3, c. 69	—	5
54 G. 3, c. 97; 55 G. 3, c. 113; 56 G. 3, c. 108; 58 G. 3, c. 33; 59 G. 3, c. 104; 59 G. 3, c. 115	—	6
2 and 3 G. 4, c. 102; 6 G. 4, c. 48	—	11
6 G. 4, c. 81; 6 G. 4, c. 117	—	7
7 and 8 G. 4, c. 53; 9 G. 4, c. 48	—	8
2 and 3 W. 4, c. 102	—	16
2 and 3 W. 4, c. 108	—	14
Paper.—10 Anne, c. 19	14	3
1 G. 1, Sess. 2, c. 36	—	30
3 G. 1, c. 7	—	3
19 G. 1, Sess. 2, c. 36; 26 G. 3, c. 78	—	30
27 G. 3, c. 13	—	3
34 G. 3, c. 29	—	6
38 G. 3, c. 5	—	4

	No. of Report	Page.
Acts of Parliament.—Paper, continued.—41 G. 3, c. 8	14	30
42 G. 3, c. 94	—	7
43 G. 3, c. 69	—	3
47 G. 3, c. 30; 56 G. 3, c. 103	—	4
59 G. 3, c. 90	—	10
1 G. 4, c. 58	—	7
5 G. 4, c. 55	—	4
6 G. 4, c. 81	—	6
4 and 5 W. 4, c. 77	—	4
Malt.—3 G. 4, c. 30	15	15
6 G. 4, c. 58.	—	3
7 and 8 G. 4, c. 52	—	11, 15
8 G. 4, c. 81	—	11
11 G. 4, c. 17	—	12, 15
11 G. 4, c. 31	—	3
11 G. 4, c. 33	—	15
Hops.—9 Anne, c. 12; 1 G. 1, c. 12	16	3
6 G. 1, c. 21; 39 and 40 G. 3, c. 81	—	5
45 G. 3, c. 94	—	3
48 G. 3, c. 134; 54 G. 3, c. 123; 1 and 2 W. 4, c. 53	—	5
Soap.—10 Anne, c. 19; 12 Anne, c. 9; 3 G. 1, c. 7	17	8
11 G. 1, c. 30	—	5
5 G. 3, c. 43; 17 G. 3, c. 52	—	4
22 G. 3, c. 68	—	8
24 G. 3, Sess. 2, c. 48; 28 G. 3, c. 37; 32 G. 3, c. 21; 47 G. 3, Sess. 2, c. 30	—	4
56 G. 3, c. 44	—	8
59 G. 3, c. 90	—	5
6 G. 4, c. 81	—	4
7 and 8 G. 4, c. 53	—	6
3 W. 4, c. 16; 3 and 4 W. 4, c. 16; 5 and 6 W. 4, c. 15	—	8
Bricks.—24 G. 3, Sess. 2, c. 24	18	3
25 G. 3, c. 66	—	8
34 G. 3, c. 15	—	4
34 G. 3, c. 51; 43 G. 3, c. 69; 45 G. 3, c. 30; 4 G. 4, c. 59	—	5
7 G. 4, c. 49	—	9
1 and 2 W. 4, c. 52	—	5
1 and 2 W. 4, c. 40	—	12
Licences.—24 G. 3, c. 41	19	4
6 G. 4, c. 81	—	5, 6, 7
1 W. 4, c. 64; 4 and 5 W. 4, c. 85	—	8
4 and 5 W. 4, c. 75	—	31, 32
5 and 6 W. 4, c. 39	—	9
4 and 5 W. 4, c. 77	—	24
Establishment.—7 and 8 Geo. 4, c. 53	20	115
Abolition of the Excise permits and survey as regards tea recommended	1	—
ditto ditto wine „	2	—
ditto ditto tobacco „	6	—
ditto ditto brewers „	4	—
of the Excise Courts of Summary Jurisdiction and of Appeal recommended	3	—
of the survey on vinegar-dealers recommended	9	10
of the office of Comptroller General ditto	20	—
of the office of Comptroller of Cash ditto	—	—
of the office of Clerk of Securities ditto	—	—
Abbott, Mr. P. H., authorized by the Lords of the Treasury to examine and report on Excise Accounts	11	1
See his *Report*, Appendix No. 17	—	—
his suggestions animadverted upon by Commissioners of Excise, Appendix No. 18	—	2
letter from, maintaining original strictures referred to, Appendix No. 19	—	2
observations on constituting the Receiver-general the Accountant of the Public Revenue	—	22
incorporation of the offices of Accountant and Comptroller	—	23
remarks on Comptroller of Cash	—	24
on Audit	—	27
proposal for a daily audit	—	27
description of mode of book-keeping hitherto adopted	—	35
observations respecting London and Country duties	—	36, 38
description of, and remarks on, the General Abstract of Consolidated Duties	—	38, 39
objection to Collector's books	—	41
description of Receiver-general's books; present mode defective	—	42, 43
Accountant-general's office accounts multifarious and complicated	—	44
mercantile system of double entry recommended for adoption	—	47
suggestions for books of account for officers, collectors, &c.	—	48, 49
estimate of reduction on adopting the double-entry system of book-keeping	—	52
Abbott, Mr. Samuel, tea-dealer of Ipswich—See *Examinations.*		
Accountant-general—establishment of the office	11	14
to be the public accountant of the Excise Revenue	11	22
and Comptroller-general, unnecessary repetition of duties	—	22
the books of the office multifarious and complicated	—	44
suggestions for the arrangement of the business	20	48

	No. of Report	Page.
Accounts, Excise—See *Mr. P. H. Abbott.*		
Books of, too numerous	11	35
Mr. Abbott's plan of, approved	—	35
general change in the present system required	—	36
Books of Collectors, Mr. Abbott's objections to	—	41
Books of Receivers-general described	—	42
of Accountant-general multifarious and complicated; too many books	—	44
Italian or mercantile system to be substituted for present defective system	—	44
extract from Report of Commissioners of 1831 respecting	—	45
of Ireland to be brought under examination of Auditor of Excise with view to assimilation of	—	51
to be finally audited by the Commissioners of Audit	—	51
to be upon the mercantile system of double entry	—	51
charges of collection and payments for 1833, showing opportunities for lavish expenditure	—	53 to 55
Adams, Mr. Samuel, maltster, Ware—See *Examinations.*		
Adulteration of Tea, Excise system cannot prevent	1	37, 39
Excise officer unable to detect	—	37
of Wine, Excise survey not necessary to prevent	2	10
of Beer, confined principally to London and neighbourhood	4	15
not prevented by survey	—	18
of Tobacco, permit and survey does not prevent	6	38
of British Spirits, difference of duty on British and foreign spirits, a temptation to (Part 2)	7	9
abrogation of existing penalties recommended	1	39
survey and permit promote the practice of	7	18, 19
Agricultural Interests, injured by duty on starch	8	11
would be benefited by abolition thereof	—	22
Aikin, Arthur, Esq., Secretary to the Society of Arts	See *Examinations.*	
Aldrich, Mr. Henry, maltster, Ipswich	ditto.	
Alexander, Mr. John, maltster, Carlow	ditto.	
Allowances, on starch used in certain manufactures	8	3
none made to vinegar-makers	9	3
to glass-makers—See *Drawbacks.*		
on paper	14	4
to King's Printer and others recommended to be discontinued	—	27
to maltsters for the gauge of the corn in the cistern complained of	15	26
recommended to be altered	—	36
to soap-makers—See *Drawbacks.*		
to brickmakers operate unequally	18	9
to ditto for waste insufficient to cover loss	—	10, 12
or superannuations—See *Superannuations.*		
Almanacks, impetus given to, by reduction of the duty on paper	14	18
Amey, Mr. Francis, collector of Excise, Belfast	See *Examinations.*	
Anderson, Mr. J., ditto Argyle, North	ditto.	
Antrobus, Mr. E. E., tea-dealer, London	ditto.	
Appeal, Court of, business of, and how transacted	3	10
abolition recommended	—	14, 16
Office of Commissioners of	20	44
Armstrong, Mr. A., maltster, Ballygawley, County of Tyrone—See *Examinations.*		
Arts and Sciences, how affected by Excise regulations	13	51
Ashe, Mr. Norman, collector of Excise, Galway—See *Examinations.*		
Auctioneers, number of licensed in 1833, 3,686	12	6
Auctions, objections of the Commissioners of Inquiry against this tax	—	15
abolition of it recommended as soon as practicable	—	16
Mr. Dehany, the solicitor, of opinion that the duty, with respect to *real property*, should be done away	—	11
and that it would be beneficial if the *exemptions* could be diminished, and the duty reduced	—	11
assimilation of the rate of duty in England and Ireland recommended	—	16
repeal of the duty on all property, for the transfer of which a stamp is required	—	17
additional stamp duty on the transfer to be substituted	—	17
one general licence of £10 to be fixed	—	17
Bonds of auctioneers, annual renewal to be dispensed with	—	17
Catalogues to be abolished, and books substituted	—	17
Notice of Sale to be reduced from three days to one	—	17
Sheeps' Wool, the duty of 2*d.* per lb. to be abolished	—	17
The collection of the Auction Duties to be transferred to the Board of Stamps and Taxes	—	18, 19
Audit of Excise Accounts recommended to be made daily by the auditor of Excise	11	27
and to be finally audited annually by the Commissioners of Audit	—	51, 52
Auditor of Excise, description of his official duties	—	12, 14
appointed by Treasury	—	14
extract from his Report to the Treasury	—	14
Excise Irish Accounts not audited for last eight years	—	14
Treasury Minute as to the abolition of this office—observations thereon	—	25
its retention advised by the Commissioners	—	26
office of, inefficient, through imperfect regulations and limited authority	—	26
duties recommended to be discharged by him	—	26
Irish Accounts should be submitted to him for assimilation of system	—	51

	No. of Report	Page.
Auditor of Excise, office of, to be reformed and made efficient, and Establishment to be reduced	11	51
Badcock, Mr. T., collector of Excise, Dumfries—See *Examinations*.		
Bank of England, what arrangements necessary in relation to, if gross revenue paid into the Exchequer	11	57
Bannerman, Mr. A., and others, distillers, Dundee . . See *Examinations*.		
Barclay, Mr. W., tobacconist, Dundee . . . . . ditto.		
Barley, books complained of by maltsters, and pronounced entirely useless	15	32
their objects explained by Commissioners of Excise	—	35
Barnes, Mr. G., wine-merchant, London—See *Examinations*.		
Bayley, Mr. Thomas, tea-dealer, London—See *Examinations*.		
Beer, duty granted on, by 12 Charles 2	4	4
dealer in, to have no unlawful ingredients	—	5
allowance of admixture of raw grain recommended—competition checking the injury of the quality	—	14
discontinuance of survey of, on publicans—reasons for abolition of survey	—	15
hereditary revenues of Excise derived from	—	19
regulations respecting drawback on	—	16
declaration of brewers residing at distance from place of exportation of	—	17
quantity exported in each of last five years	—	18
rateable licence, 4th Report on, quoted—reclassification of rates recommended and scale suggested	19	18
Bentham, Mr. C., tea-dealer, Liverpool—See *Examinations*.		
Bere and Bigg, design of law respecting . . . . . (Part 1)	7	58
enactment requiring it to be grown where malted, recommended to be repealed	—	93
reduced duty on, inexpedient—and recommended to be withdrawn upon reduction of duty on malt	15	38
Bett, Mr. Thomas, Surveying-general Examiner . . See *Examinations*.		
Bird, Mr. Stephen, and others, deputation of brickmakers . ditto.		
Blakey, Mr. W., collector of Excise, Montrose . . . ditto.		
Bobbin Net, drawback on starch used in the manufacture of	8	13
Bonding of Malt not approved as substitute for credit	15	45
Bonds, alteration suggested in regard to annual renewal of auctioneers' bonds	12	8
for good behaviour of Excise officers recommended to be discontinued	20	46
Books, of Account—See *Accounts*.		
how affected by rate of duty on paper	14	16
extract from "M'Culloch's Commercial Dictionary" respecting	—	16
increased demand for, by lower classes	—	16
their preference for useful over mischievous books	—	16
general benefit with regard to, by reduction of duty on paper	—	16
Booth, Mr. William, and others, deputation of flint glass manufacturers, Newcastle—See *Examinations*.		
Bottle Glass, statement of manufacturers of	13	36, 37
half the duty returned in drawback	—	59
abolition of the duty recommended	—	59
during its continuance, the regulations relating to the annealing arches to be altered	—	59
the use of crown cullet to be permitted in making bottles	—	59
bottle glass vessels of less capacity than six ounces to be permited to be made	—	59
allowance to be made for broken bottles in calculating the drawback	—	59
Bourcy, Mons^r., description of Government Department in France—*Les Contributions Indirectes*	20	132
Bowen, Mr. H., paper-stainer, London . . . See *Examinations*.		
Bowles, Captain, R. N., Comptroller-general of the Coast Guard ditto.		
Boylan, Mr. Patrick, paper-stainer, Dublin . . . . ditto.		
Brewers, survey on, nature and presumed objects of	4	6, 7
opinion of Excise Board respecting	—	8
inconvenienced by survey	—	9
quantities of malt used ascertained by survey	—	10
expense of survey	—	18
abolition of the survey recommended	—	16
Licences, new scale recommended	19	18
Briant, Mr. W., dealer in wines and spirits, Kennington—See *Examinations*.		
Bricks, duty on, the only remaining tax on building materials	18	5
objections to the tax	—	6
gradual increase of consumption of	—	5
extra duty on larger and polished	—	12
abolition of distinction on polished, expedient	—	14
two rates of duty only to be charged	—	—
the duty recommended to be charged on the cubical contents	—	—
makers of, exempted from licence—graduated scale presumed to be applicable to	19	52
British and Foreign Spirits—See *Spirits*.		
Broad or Spread Glass, little manufactured, displaced by Crown, if duty repealed	13	30
regulations respecting—recommended to revision	—	59
Brock, Mr. William, starch-manufacturer, Glasgow . . See *Examinations*.		
Brocksopp, Mr. W., tea-dealer, London . . . . ditto.		
Brown, Mr. John, English correspondent, Excise department ditto.		
Brown, Mr. P., Sen., auctioneer, Aberdeen . . . ditto.		
Brown, Mr. P., glass-manufacturer, Edinburgh . . . ditto.		

	No. of Report	Page.
Brown, Mr. John, and others, deputation of Irish distillers . See *Examinations.*		
Browne, Mr. Charles, assistant secretary of Excise . . ditto.		
Browning, Mr. Henry, and others, agents for sale of Scotch and Irish spirits . . . . . ditto.		
Burn, Mr. P., and others, auctioneers, Glasgow . . . ditto.		
Cairnes, Mr. W., maltster, Drogheda . . . . ditto.		
Campbell, Mr. A., maltster, Edinburgh . . . . ditto.		
Candles, trade in, illustrating injurious effects of Excise regulations . . .	8	23
repeal of duty on tallow, affecting	—	25
manufacturers of, greatly increased by repeal of duty	—	25
Cape Wine, adulteration, by mixture of	2	11
improved, by mixture of better wines	—	15
Carr, Mr. A. M., Solicitor of Excise, Scotland . . See *Examinations.*		
Catalogue and Sale-List of Auctions, proposed substitute, books of the sales . .	12	13
Certificates, discontinuance of, in regard to soap, recommended on the reduction of the duty	17	36
annual certificates of character for spirit licences, Scotland, to be dispensed with	19	47
Chance, Mr. R. L., crown-glass manufacturer, Birmingham . See *Examinations.*		
Charges of Collection—See *Collection.*		
Cherry, Mr. T. R., maltster, Waterford . . . . ditto.		
Chuck, Mr. Edward, maltster, Ware . . . . ditto.		
Clark, Mr. John, acting collector of Excise, Elgin . . ditto.		
Clarke, Mr. Leslie, wine and spirit merchant, Dundee . . ditto.		
Clowes, Mr. Thomas, wine-merchant, London . . . ditto.		
Cockburn, Mr. Thomas, governor of the British Plate Glass Company . . . . . ditto.		
Cole, Mr. George, maltster, Twickenham . . . . ditto.		
Collection, Charges of, amount of, 1834, and heads of payment . . .	20	143
legal sanctions for payment of, out of duties, considered	—	143 to 145
Collectors, duties of, detailed	11	4 to 7
and receivers-general, and a few other officers, the only money accountants	—	19
transactions in relation to bills of, that Commissioners may be divested of character of Public Accountants	—	21
proposed duties of, described	—	29
should be placed under Treasury	—	34
Mr. Abbott's objections to mode of keeping books of	—	41
cash-book of, objected to	—	41
present books of, and mode of application of mercantile system to . .	—	48
what necessary in relation to, if gross revenue paid into Exchequer . .	—	57
what part of survey actually taken by them	20	94
recent reductions of	—	94
reduction of their number of rounds suggested and discussed . . .	—	95
divisions of districts of, and Supervisors	—	107
Colville, Mr. D., distiller, Campbeltown . . . . See *Examinations.*		
Commissioners of Excise object to removal of permit and survey, as regards tea .	1	29 to 31
of opinion that no considerable saving would arise from discontinuing regulations as regards tea-dealers	1	41
object to removal of permit and survey as regards wine	2	18
three deputed to act as judges in the Court of Summary Jurisdiction . .	3	6 and 7
inconsistency of investing them with judicial powers	—	13
duties of, should be assimilated to those of other Commissioners . .	—	14
appeal from, to Baron of the Exchequer, enactment recommended . .	3	16
their opinion on survey of "Brewers" divided	4	7
written statement referred to, of three of the Commissioners, adverse to the abolition of the survey	—	10
Sir Fras. Doyle of opinion that the survey may be discontinued . .	—	13
opinion of, as to probable saving from abolition of survey on brewers .	—	19
evidence of, in favour of regulations in respect to tobacco and foreign spirits, considered	6	29
admit smuggling to great extent	—	32
their admission of extensive smuggling showing bad administration . .	—	34
their opinion of no considerable saving by abolition of permit and survey on tobacco dealers	—	37
dissatisfaction of trades with conduct of, in relation to prosecutions and compromises	7	42
Report of, in relation to potato flour	8	20
Report of, on Mr. Abbott's suggestions on the Excise accounts . .	11	2
should be divested of the character of public accountants . . .	—	21
recommended to be placed on footing of other Commissioners . .	—	21
objections of, to double entry groundless	—	47
what needful to be done by them if all moneys paid into Exchequer . .	—	57
evil consequences of compromising prosecutions	13	26 to 28

	No. of Report	Page.
Commissioners of Excise, their disallowing direct communication between manufacturers and themselves	14	24
great complaints of the Excise traders and manufacturers in consequence	—	—
opposed to system in Customs, and Stamps, and Taxes	—	—
free access recommended between the Commissioners of Excise and the traders and manufacturers	17	35
functions of, said to have been usurped by Surveying-general Examiners	20	77
advantage of consolidation of the Scotch and Irish Boards with that in London counterbalanced by rule of not answering letters, &c.	—	123
constitution of Board animadverted upon	—	126
ill-adapted nature of inferred, instance in proof of	—	127
reasons for changes in Board	—	128
irresponsibility of the Commissioners	—	129
preferable to vest the principal powers and authority in a single person	—	130
proposed change of Board, to give Treasury control, and Chancellor of the Exchequer responsibility	—	131
French practice stated in support of principle maintained	—	132
should be relieved from examination of diary books	—	62
rule of not answering letters, &c. commented on	20	120
supported by extracts from complaints of traders, &c., inserted in 7th, 13th, 14th, and 17th Reports	—	120 to 123
opinions of, as to what are legally charges of collection considered	—	143 to 145
Commissioners of Appeal recommended to be abolished	3	14
for auditing Public Accounts, proposed appointment of, for the final audit annually of the Excise Accounts	11	33
of Accounts 1831, *on the Exchequer*, extract from Report of	—	45
opinion of, respecting payments out of gross revenue in its progress to the Exchequer, and why referred to	—	56, 57
Complaints by *Scotch distillers*, respecting, 1. Gravity of worts; 2. Sending spirits out of stock; 3. Payment of duty; 4. Obligation of bonding; 5. Prohibition of shipping less than 80 gallons (Part 1.)	7	45 to 48
answered by deputation of London distillers	—	46 to 48
relief recommended from their being charged with the high English duty without allowance for loss or waste during voyage	—	48
Messrs. Hetherington and Logie coincide that restrictions as to shipping a less quantity than 80 gallons of spirits might be considerably relaxed	—	—
alteration of notice for taking spirits out of bond recommended from 48 hours to 12 hours	—	—
by *Irish distillers*, inequality in intercourse between Ireland and England (Part 1.)	7	69
advantage of England in respect of worts	—	70
ditto in mode of taking quantities, in which Scotch and Irish agree	—	—
explanation by English distillers referred to	—	—
of *vinegar manufacturers*, Mr. Beaufoy's letter, in some particulars considered to be well founded	9	11
promise of relief respecting drawback on glass unfulfilled	13	31
expense of getting drawback	—	—
by bottle glass manufacturers	—	38
respecting allowance on blown plate glass	—	42
by Scotch manufacturers of glass specified	—	45, 46
by Irish manufacturers ditto	—	49
that all glass shall be carried into the annealing arch	—	50
of the injurious effects of the Excise restrictions in preventing the application of glass to purposes of the arts and sciences	—	53, 54
by Scotch manufacturers of retention of paper for 24 hours after survey	14	20
redress of, opposed by English manufacturers and officers of Excise	—	—
of penalties on Excise labels	—	22
just ground of, against many Excise regulations adapted to different system	—	23
want of direct communication with Board of Excise by manufacturers	—	24
regarding export of paper	—	27
of double entry by paper stainers	—	31
by trade in general of "Malt" regulations	15	23
regulations framed only for winter	—	25
place maltsters in power of surveying officers	—	26
allowances for increase	—	26
for sprinkling malt	—	30
of keeping barley books	—	32
of steeping	—	32
of fines on compressed couches	—	33
of weighing "Soap" materials before putting them into the coppers	17	14
of evasion of duty on soap	—	17
of certificates or permits, useless and partially applied	—	19
of difficulty of making experiments, injuring home and foreign trade	—	19
in Scotland, of partiality, disclaimed by Excise	—	22

	No. of Report	Page.
Complaints, respecting credit for the payment of the soap duty	17	37
comparatively few, relating to "Bricks"	18	10
operation of the regulations unequal in the different parts of the kingdom, according to soil and climate	—	—
of the insufficiency of the allowance of 10 per cent. for waste	—	—
in Scotland, of the regulations for granting licences to spirit-dealers	19	30
Compressed Couches, fines on, complained of by maltsters	15	33
Compromises of prosecutions condemned	20	37 to 40
Comptroller of the Cash, office described	11	9, 10
inoperative as a check on Receiver-general	—	25
abolition of, contemplated	—	24
Comptroller-general, appointed by the Treasury	—	14
and Accountant-general, repetition of duties in their respective departments	—	22
office of, recommended to be abolished	—	51
Constabulary Force of Ireland, recommended instead of Revenue Police to assist the Excise	20	115
Cookson, Mr. Isaac, with deputations of plate, crown, and bottle glass manufacturers of Newcastle.	See *Examinations.*	
Copland, Mr. W., distiller, Aberdeen	ditto.	
Corn Laws, their effect upon the price of barley adverted to in reference to the duty on malt	15	68
Cornwall, Mr. Jas., collector of Excise, Edinburgh—See *Examinations.*		
Correspondents' Office, incidental payments of, should be transferred to Accountant-general	11	51
distinct from Secretary's	20	12
description of, in Excise Report 1831, and by Mr. Brown	—	18, 19
management of correspondence, and duties of	—	19 to 21
petitions not replied to	—	24
business, relating to smuggling, to be transferred to another branch	—	—
making up accounts of incidental payments, not compatible with the duties of	—	25
Cottrell, Mr. G. A., First General Accountant	See *Examinations.*	
Country Duties, mode of keeping accounts of	11	38
Country Examiners, duties of, and the numbers of, much too large	20	89
portion of duty to be transferred to branch of Secretary's office	—	90
Court of Exchequer, information before magistrate preferred to trial in	—	36
prosecutions in, to be with sanction of Treasury	—	41
Court of Summary Jurisdiction, origin of, its duties, expense, and business	3	3 to 8
objections to the constitution of the Court	—	10, 11
abolition of the Court recommended	—	14
Cousins, Mr. James, tea-dealer, London	See *Examinations.*	
Cowan, Mr. Charles, and others, papermakers, Edinburgh	ditto.	
Coward, Mr. J. H., starch manufacturer, London	ditto.	
Crawfurd, Mr. J., of London	ditto.	
Crean, Mr. M., glass-maker, Dublin	ditto.	
Credit, in event of reduction of duty on *Paper*, collection recommended to be made in round following the charge	14	27
maltsters avail themselves of, in paying duty	15	41
bonding of malt proposed by some maltsters as substitute for, not approved	—	45
of five months, on paying malt duty, recommended to be discontinued	—	—
good effects anticipated from discontinuance of	—	69
on *Hop* duty, considered	16	8
on payment of *Soap* duty, its inequality complained of, remedy suggested	17	37, 38
principle in former Reports applicable; duty to be paid as speedily as possible after article is ready for sale	—	38
for country manufacturers recommended to be shortened to a fortnight	—	—
to *Brick-makers*, statement of Mr. Trimmer respecting	18	13
Croker, Mr. Edward, and others, malt-factors, Dublin.	See *Examinations.*	
Crown Glass, deputation from manufacturers of, referred to	13	25
reduction of duty recommended	—	59
Crowther, Mr. S., collector of Excise, Londonderry	See *Examinations.*	
Cuff, Mr. John, wine-merchant, London	ditto.	
Customs, transfer to, of collection of duty on tea	1	26
utility of permit and survey questioned by the Chairman of the Board	—	26 to 29
Coast Guard preferable to Excise restrictions for preventing smuggling	6	40
transfer of business to, decreasing that of Excise Secretary	20	11
Secretary of, having filled all gradations of office	—	17
appointment of Secretary of, by Treasury, at recommendation of Board	—	—
Port of London and Outports Excise business recommended to be transferred to	—	74
Surveyors-general, comparison instituted with Excise Surveying-general examiners	—	84 to 86
Davis, Hart, Esq., Commissioner of Excise	See *Examinations.*	
Davis, Mr. Samuel, tea-dealer, Exeter	ditto.	
Dealers in Tea, Wine, and Tobacco; survey and permits recommended to be abolished.—1st, 2d, and 6th Reports.		
in Spirits ditto (Part 2.)	7	10, 19
distinction between them and "*retailers of spirits*" recommended to be abolished	19	28

	No. of Report	Page
Dealers in Spirits, abolition of the restriction preventing the sale of less than two gallons recommended	19	29
in Vinegar, survey of, recommended to be abolished	9	10
in Tea, new scale of licences recommended	19	20, 21
in Tobacco, ditto	—	50
in Wine, their licences considered	—	52
Dean, R. B. Esq., Chairman of Board of Customs	See *Examinations.*	
Dean, Mr. Thomas, General Surveyor of Excise	ditto.	
Dehany, W. K., Esq., solicitor of Excise	ditto.	
Dennis, Mr. John, chief clerk to Receiver-general of Excise	ditto.	
Devereux, Mr. N., distiller, Wexford	ditto.	
Devereux, Mr. R., maltster, Wexford	ditto.	
Diary Books, bringing of, before the Board, no part of secretary's office	20	13
well prepared, but objectionably acted upon, what process should be	—	61, 62
Office, business of, more appropriate to secretary's office	—	60
Dickinson, Mr. John, and others, a deputation of paper-makers, London	See *Examinations.*	
Dickson, Mr. Charles, dealer in spirits, Burntisland	ditto.	
Distillation, Illicit, extensively carried on in London and the large manufacturing towns (Part 1.)	7	38
promoted by high duty, and other causes described	—	86 to 88
revival of, in *Scotland*	—	54
survey and permit of little use in preventing, from molasses (Part 2.)	—	10
alarming extent of, in Ireland	—	74 to 79
suppressed by reduction of duty	20	112
gratifying results of such reduction of duty described by several distillers (Part 2.)	7	45 to 47
Distillers, comparison of number of, in England, Scotland, and Ireland (Part 1.)	—	29
English, approve the present law	—	32
do not export spirits from England	—	40
not desirous of an export trade under present restrictions	—	41
Scotch, manufacture spirits for exportation to England	—	44
complain of the privilege enjoyed by the English distillers of varying the gravity of their worts	—	46
urge allowance for waste on spirits exported to England	—	47
suggestions of improvements in preparing new bill	—	59, 60
Irish, prefer similar complaints to the above	—	69 to 71
Licence, proposed graduated scale for	19	28
Distributor of Stamps—See *Stamps.*		
Dixon, Mr. A., distiller and maltster, Belturbet	See *Examinations.*	
Dixon, Mr. D., wine-merchant, London	ditto.	
Dombrain, J., Esq., Inspector-general of the coast-guard, Ireland	ditto.	
Donohoe, Mr. John, vinegar-manufacturer, Dublin	ditto.	
Double Entry, system of, recommended for adoption in the Excise	11	44, 45
Doyle, Sir F. H., Bart., Chairman of Board of Excise	See *Examinations.*	
Drawback, abolition of, on Wine advised	2	17
on Malt, occasion of dissatisfaction in Ireland (Part 1.)	7	18
evidence respecting effects of reduction of in Scotland, in 1823	—	54
abolition of, and reduction of duty suggested by deputation of Scotch distillers	—	56
complained of as affording undue advantage to one branch of trade	—	57
benefit of, and mischief of departure from, by law of 1823	—	—
Mr. Cornwall's opinion respecting substitute for, dissented from	—	58
repeal of, recommended by some of the Scotch, and by the Irish distillers	—	73
on Starch, whole duty on exportation allowed	8	3
under what circumstances a total repeal would have been recommended	—	12
on Crown Glass, no allowance of, on fractions of lbs. and broken tables, complained of	13	27 to 29
on Flint Glass, representation of manufacturers respecting	—	31
expense of obtaining, complained of	—	—
easy to be obtained on illicit goods	—	34
on Plate Glass, why objectionable	—	41
adjustment of, in case of reduction of duty on foreign goods	—	57
inequality of, on shipments to Channel islands	—	—
on Paper, expense of bond, and loss of time in obtaining, precludes small exporter from applying for it	14	27
on Beer, not sufficient to repay expenses of exportation	15	38, 39
½ per cent., and stamps on exportation of beer recommended for repeal	—	40
scheme of, for prevention of fraud, suggested by Mr. Tennant	—	41
on Hops not allowed on exportation to Ireland	16	3
alteration in period allowed for claiming, recommended	—	7
on Soap, rates of	17	8
revenue derived from soap diminished one-fourth by repayments	—	39
abolition of allowance of, on "*Soft Soap*," recommended	—	47
Druggist, not to sell to brewer prohibited articles	4	6
Duff, Mr. J., and others, deputation of distillers, Dundee	See *Examinations.*	
Dumbreck, Mr. T., collector of Excise, Perth	ditto.	
Dunlop, Mr. A., distiller, Edinburgh	ditto.	
Duty, Excise, collection of, on Tea to be transferred to customs	1	26
double, sued for in summary court to secure the amount of the single duty	3	9
on Stone Bottles recommended to be repealed	5	8

	No. of Report	Page.
Duty, Excise, on Sweets and *Mead* recommended to be repealed	—	10
on Tobacco, high, temptation to smuggling	6	3
defeats every means of suppressing smuggling	—	40
rate of, recommended to be reduced	—	41
on Foreign Spirits, should be reduced, to prevent smuggling	—	42
fitness of articles for, as luxurious or useful (Part 1.)	7	10
immoderate rates of, injurious and vexatious	—	14
consolidation of laws respecting, would be attended with useful results	—	15
on British Spirits, increase of, in 1797, and subsequent depressed state of the manufacture	—	21
reduction of, in 1826, most beneficial	—	21
the addition of 6*d.* per gallon, in 1830, revived illicit trade (Part 1.)	7	21
evasion of, by licensed distillers, and by illicit manufacture, considered	—	34 to 39
description of various changes of, in *Scotland*	—	43
difference of, affecting spirits exported from Scotland to England	—	46
reduced on *bere* and *bigg*, confined to that grown in Scotland	—	58
reduction of, and adaptation of regulations to check smuggling	—	64
variations of, in *Ireland*	—	67
increased rates of, diminished the quantities of spirits brought to charge	—	—
a reduction of, the only remedy for the general evasion	—	68
increase of, caused revival of illicit distillation	—	78 to 88
recommended to be reduced, as fixed in 1823 for Scotland and Ireland	—	90 to 94
reduction of, better means of preventing illicit distillation than Revenue police force (Part 2.)	—	35
beneficial effect of reduction of, in Ireland	—	45
on Starch, recommended to be abolished	8	23
on Vinegar, ditto, ditto	9	10 to 13
on Auctions, peculiar nature of, and objections to	12	1
numerous exemptions from	—	4, 16
amongst the first to be selected for repeal	—	16
on Glass, fluctuations in, traced	13	16, 20
on Flint Glass, evasion of, to the ruin of the legal manufacturer	—	26 to 34
estimated in London alone at £65,000 annually	13	34
total repeal of recommended	—	57
on Crown Glass, reduction of the duty recommended	—	59
on Bottle Glass, one-half returned for drawback	—	—
total repeal of recommended	—	—
on Plate Glass cast, reduction of duty recommended	—	58
on Paper, injurious effects of two rates of	14	10, 14
only remedy short of repeal of, consolidation of classes	—	13
high rate of, checks consumption	—	15 to 17
reduction of, on first class recommended to be lowered to 1½*d.*	—	18, 19
on Stained Paper, repeal of, recommended as early as possible, and simultaneously with reduction and consolidation of paper duty	—	37, 38
on Malt, description of amount levied in United Kingdom	15	3
various tables, showing the different changes which have taken place	—	4 to 10
no tax less objectionable	—	19
on bere and bigg, reduced duty inexpedient	—	38
if reduced on malt, no distinction should be made on bere and bigg	—	38
extensive evasion of, caused by the high rate of duty	—	45 to 53, 65
credit for, another inducement for evasion	—	53 and 65
desirable to abolish the five months' credit	—	54
evasion of, in Ireland	—	55 to 63
if reduced, principle upon which suggested, and reduction of one-half adverted to	—	65 to 69
such reduction not recommended whilst the restriction on foreign barley exists	—	65 to 69
on Hops, mode of collection	16	6
growers generally satisfied with the arrangements	—	6
credit allowed for the payment of, objectionable	—	7 to 9
on Soap, mode of collection of	17	8 to 11
proof of extensive evasion of	—	17, 29, 32, 33
great advantages derived from the reduction of, in 1833	—	29
reduction of, suggested to 1*d.* per lb.	—	30
reducing the duty one-third, would not materially effect the Revenue	—	31
extension of, to Ireland recommended	—	32, 34
consolidation of laws relating to, recommended	—	37
duty on raw materials in lieu of duty on soap impolitic	—	42
on Soft Soap, recommended to be reduced to one farthing per lb.	—	45
on Bricks, history of	18	3 to 6
objections to	—	15
distinctions in the rates of, valueless	—	10
the extra charge on larger bricks recommended to be abolished	—	12
cubical contents recommended as the basis of charge	—	12
two rates of, recommended	—	15
on Licences, history of	19	4 to 12
want of uniformity of principle	—	15
new scales recommended, calculated according to extent of business	—	—

			No. of Report	Page.
Eagleton, Mr. E, tea-dealer, London		See *Examinations*.		
Edwards, Mr. E.,	ditto	ditto.		
Ellis, Mr. James, hop-grower, Barming		ditto.		
Emerson, Mr. Joshua, first assistant-clerk of the Diaries' Excise		ditto.		
Establishment of Excise, comparative statement of, in 1797 and at present			20	5 to 8
diminution in, shown not to be sufficient			—	8
in 1797, esteemed, by Mr. Pitt, the model of management			—	11
recommendations for reduction of and facilitating business of			—	118, 119
Evans, Mr. R. H., auctioneer, London		See *Examinations*.		
Evans, Mr. William, and others, a deputation of paper-stainers, Dublin		ditto.		
Evasion of Duty—See *Duty*.				
Evidence—See *Examinations*.				
Examinations.				
Commissioners of Excise. Sir F. Doyle, Bart., Chairman of Excise.—Tea Permits and Survey		Appx. to	1	75 to 81
Summary Jurisdiction		—	3	54 to 56
Glass		—	13	84 to 88
Paper		—	14	88 to 91
Malt		—	15	123 to 125
Soap		—	17	79 to 84
Establishment		—	20	317 to 334
Wm. Plunkett, Esq., Deputy Chairman of Excise.—Tea Permits and Survey		—	1	85 to 88
Wine Permits and Survey		—	2	31 to 35
British Spirits	(Part 1.)	—	7	248 to 261
Malt		—	15	125 to 128
Hart Davis, Esq., Commissioner of Excise.—Tea Permits and Survey		—	1	88 to 90
Wine Permits and Survey		—	2	35 to 37
Summary Jurisdiction		—	3	56 to 60
Survey of Brewers		—	4	18 to 41
Tobacco and Foreign Spirits		—	6	68 to 72
Sir John Mortlock, Commissioner of Excise.—Tea Permits and Survey		—	1	82 to 85
Wine Permits and Survey		—	2	30, 31
Tobacco and Foreign Spirits		—	6	67, 68
Hon. Berkeley Paget, Commissioner of Excise.—Tea Permits and Survey		—	1	90
Wine Permits and Survey		—	2	37 to 40
Tobacco and Foreign Spirits		—	6	72, 73
Hon. W. H. Percy, Commissioner of Excise.—Tea Permits and Survey		—	1	90
Wine Permits and Survey		—	2	40
Summary Jurisdiction		—	3	60 to 64
Tobacco and Foreign Spirits		—	6	73
Officers of Excise. J. C. Freeling, Esq., Secretary of Excise.—Establishment		—	20	334 to 342
C. Browne, Esq., Assistant Secretary. Do.		—	—	342 to 355
W. K. Dehany, Esq., Solicitor of Excise.—Tea Permits and Survey		—	1	90 to 93
Wine Permits and Survey		—	2	40 to 42
Tobacco and Foreign Spirits		—	6	73 to 76
Auctions		—	12	36, 37
Paper		—	14	91 to 97
Malt		—	15	128 to 130
Hops		—	16	24, 25
Soap		—	17	79 to 84
Establishment		—	20	355 to 364
P. W. Mayow, Esq., Assistant Solicitor of Excise.—Summary Jurisdiction		—	3	64 to 68
Mr. John Brown, Correspondent Establishment		—	20	364 to 369
Mr. G. A. Cottrell, First General Accountant Do.		—	—	372 to 375
Mr. W. T. Thornton, Clerk of the Securities Do.		—	—	375 to 380
Mr. William Stanton, Assistant Correspondent Do.		—	—	369 to 372
Mr. Wm. Hetherington, Surveying General Examiner.—Tea Permits and Survey		—	1	93 to 95
Wine Permits and Survey		—	2	42, 43
Survey of Brewers		—	4	41 to 43
Stone Bottles and Sweets		—	5	25 to 27
Tobacco and Foreign Spirits		—	6	83 to 85
British Spirits	(Part 1.)	—	7	261 to 264
Do.	(Part 2.)	—	—	124 to 126
Starch		—	8	48 to 51
Vinegar		—	9	39, 40
Auctions		—	12	37
Glass		—	13	89 to 91
Paper		—	14	97 to 103
Malt		—	15	130 to 135
Hops		—	16	25
Soap		—	17	84 to 87
Bricks		—	18	20, 21
Licences		—	19	134
Establishment		—	20	381 to 384

			No. of Report	Page.
Examinations—(continued.)				
Officers of Excise—(continued.)	Messrs. Logie and Steel, Surveying General Examiners.—British Spirits (Part 1.)	Appx. to	7	264 to 266
	Malt	—	15	186, 187
	Mr. D. Logie, Surveying General Examiner.—British Spirits (Part 1.)	—	7	266 to 269
	Malt	—	15	135 to 137
	Establishment	—	20	384 to 389
	Mr. Thomas Bett, Surveying General Examiner.—Malt	—	15	137 to 139
	Mr. Thomas Dean, General Surveyor of Excise.—Tea Permits and Survey	—	1	95 to 97
	Wine Permits and Survey	—	2	43, 44
	Stone Bottles and Sweets	—	5	25
	Tobacco and Foreign Spirits	—	6	86 to 88
	Vinegar	—	9	37
	Mr. L. Hart, Surveying Officer of Excise.—Tea Permits and Survey	—	1	103 to 105
	Wine Permits and Survey	—	2	45 to 47
	Tobacco and Foreign Spirits	—	6	88 to 90
	Mr. William Johnson, Storekeeper . Establishment	—	20	391 to 396
	Mr. Joshua Emerson, Assistant Clerk of the Diaries Do.	—	—	396 to 400
	Mr. John Gowland, Clerk of Fines . . . Do.	—	—	400 to 403
	Mr. John Saunders, Warehousekeeper . . Do.	—	—	403 to 406
	Mr. J. P. Price, Excise Accountant.—Auctions	—	12	37, 38
	Mr. John Dennis, First Clerk to Receiver General.—Excise Accounts	—	11	111 to 115
	Establishment	—	20	390, 391
	Mr. E. Graham, Collector of Excise, Newcastle.—British Spirits (Part 1.)	—	7	314, 315
	Vinegar	—	9	37
	Auctions	—	12	38
	Glass	—	13	91
	Soap	—	17	87
	Establishment	—	20	414, 415
	Mr. J. Thompson, Supervisor of Excise, Gateshead.—Auctions	—	12	39
	Glass	—	13	91, 92
	Richard B. Dean, Esq., Chairman of the Board of Customs.—Tea Permits and Survey	—	1	107 to 110
	Wine Permits and Survey	—	2	56 to 58
	Tobacco and Foreign Spirits	—	6	90 to 93
	Soap	—	17	90, 91
	Establishment	—	20	418 to 430
	John Wood, Esq., Chairman of Board of Stamps and Taxes.—Auctions	—	12	39, 40
	J. Manning, Esq., Surveyor General of the Customs.—Tea Permits and Survey.	—	1	110 to 114
	Captain Bowles, R.N., Comptroller General of Coast Guard.—Tea Permits and Survey	—	1	114
	Wine Permits and Survey	—	2	58, 59
	Tobacco and Foreign Spirits	—	6	93, 94
	Joseph Hume, Esq., M.P.—Excise Printing Establishment	—	20	440 to 442
	Sir F. A. Roe, Chief Magistrate.—Summary Jurisdiction	—	3	69, 70
	P. H. Abbott, Esq.—Excise System of Accounts	—	20	443 to 463
Officers of Excise, Scotland.	James Cornwall, Esq., Collector of Excise, Edinburgh.—Tobacco and Foreign Spirits	—	6	76 to 78
	British Spirits (Part 1.)	—	7	297 to 300
	Auctions	—	12	50, 51
	Glass	—	13	138
	Paper	—	14	140
	Malt	—	15	175, 176
	Hops	—	16	88
	Bricks	—	18	22
	Establishment	—	20	407, 408
	A. M. Carr, Esq., Solicitor of Excise, Edinburgh.—Glass	—	13	138
	Paper	—	14	140, 141
	Soap	—	17	88
	Establishment	—	20	408 to 410
	Mr. W. Blakey, Collector of Excise, Montrose.—British Spirits (Part 1.)	—	7	303
	Auctions	—	12	52
	Soap	—	17	88, 89
	Mr. A. Moffatt, Collector of Excise, Argyle, South.—British Spirits (Part 1.)	—	7	311 to 313
	Mr. J. Anderson, Collector of Excise, Argyle, North.—British Spirits (Part 1.)	—	—	309 to 311
	Malt	—	15	177
	Mr. L. Grandison, Collector of Excise, Inverness.—British Spirits	—	7	303 to 305
	Mr. J. Badcock, Collector of Excise, Dumfries.—British Spirits (Part 1.)	—	—	313, 314
	Mr. J. Clark, Acting Collector of Excise, Elgin.—Tobacco and Foreign Spirits	—	6	81, 82

			No. of Report	Page.
Examinations—(continued.)				
Officers of Excise, Scotland—(continued.)	Mr. J. Clark, Acting Collector of Excise, Elgin.—British Spirits (Part 1.)	Appx. to	7	306 to 308
	Paper	—	14	141, 142
	Establishment	—	20	415, 416
	Mr. James Watson, Collector of Excise, Haddington.—Tobacco and Foreign Spirits	—	6	81
	British Spirits (Part 1.)	—	7	301
	Paper	—	14	141
	Malt	—	15	176
	Mr. T. Dumbreck, Collector of Excise, Perth.—British Spirits (Part 1.)	—	7	305, 306
	Auctions	—	12	51
	Paper	—	14	142
	Mr. R. Jenner, Collector of Excise, Glasgow.—British Spirits (Part 1.)	—	7	308
	Glass	—	13	139
	Paper	—	14	143
	Malt	—	15	176
	Soap	—	17	89, 90
	Establishment	—	20	416, 417
	Mr. James M'Laren, Collector of Excise, Aberdeen.—Tobacco and Foreign Spirits	—	6	81
	British Spirits (Part 1.)	—	7	301 to 303
	Paper	—	14	142
	Malt	—	15	176
	Soap	—	17	89
	Bricks	—	18	22
Officers of Excise, Ireland.	George Pape, Esq., Collector of Excise, Dublin.—Tobacco and Foreign Spirits	—	6	78 to 81
	British Spirits (Part 1.)	—	7	376 to 379
	Auctions	—	12	58, 59
	Glass	—	13	146
	Paper	—	14	161, 162
	Malt	—	15	184 to 186
	Licences	—	19	136, 137
	Establishment	—	20	411
	M. A. Saurin, Esq., Solicitor of Excise, Dublin.—British Spirits, (Part 1.)	—	7	379 to 383
	Glass	—	13	147
	Paper	—	14	162
	Malt	—	15	186
	Establishment	—	20	411 to 414
	John Ryan, Esq., Collector of Excise, Londonderry.—Auctions	—	12	60
	Mr. F. Amey, Collector of Excise, Belfast.—Tobacco and Foreign Spirits	—	6	82
	British Spirits (Part 1.)	—	7	383, 384
	Paper	—	14	164
	Mr. N. Ash, Collector of Excise, Galway.—Tobacco and Foreign Spirits	—	6	82, 83
	British Spirits (Part 1.)	—	7	394 to 398
	Paper	—	14	165
	Malt	—	15	189
	Mr. S. Morewood, Collector of Excise, Naas.—British Spirits, (Part 1.)	—	7	398, 399
	Auctions	—	12	60
	Paper	—	14	166
	Malt	—	15	190
	Mr. T. Wright, Collector of Excise, Foxford.—British Spirits, (Part 1.)	—	7	399 to 402
	Malt	—	15	190
	Mr. F. Gill, Collector of Excise, Drogheda.—British Spirits, (Part 1.)	—	7	389 to 392
	Auctions	—	12	59
	Paper	—	14	164
	Malt	—	15	188, 189
	Mr. S. Crowther, Collector of Excise, Londonderry.—British Spirits, (Part 1.)	—	7	392 to 394
	Paper	—	14	165
	Malt	—	15	189
	Mr. W. Kilpatrick, Collector of Excise, Dundalk.—British Spirits, (Part 1.)	—	7	384, 385
	Auctions	—	12	59
	Glass	—	13	147
	Malt	—	15	187, 188
	Mr. A. Halliburton, Collector of Excise, Sligo.—British Spirits, (Part 1.)	—	7	386 to 389
	Auctions	—	12	60
	Malt	—	15	188
	Mr. J. Stoddart, Supervisor of Excise, Dublin.—British Spirits, (Part 1.)	—	7	402 to 404

			No. of Report	Page.
Examinations—(continued.)				
	J. Dombrain, Esq., Inspector-General of Coast Guard, Ireland.—British Spirits . . . (Part 1.)	Appx. to	7	410 to 415
	R. Plunkett, Esq., Inspector of Revenue Police, Ireland, and John Ryan, Esq., Collector of Excise, Londonderry.—British Spirits, (Part 1.)	—	—	404 to 410
	Paper	—	14	163, 164
	Malt	—	15	190, 191
Retired Officers of Excise.	Mr. Joseph Sayell, Retired Officer of Excise.—Tea Permits and Survey	—	1	98 to 103
	Wine Permits and Survey . . .	—	2	47 to 49
	Survey of Brewers	—	4	46
	Tobacco and Foreign Spirits . . .	—	6	94 to 101
	Vinegar	—	9	36, 37
	Auctions	—	12	39
	Paper	—	14	103, 104
	Malt	—	15	139 to 141
	Licences	—	19	134, 135
	Establishment	—	20	430 to 434
	Mr. Thomas Salter, Retired Officer of Excise.—Tea Permits and Survey	—	1	105, 106
	Wine Permits and Survey . . .	—	2	49 to 53
	Survey of Brewers	—	4	43 to 45
	Tobacco and Foreign Spirits . . .	—	6	108 to 110
	Establishment	—	20	434 to 436
	Mr. James Lethem, Retired Officer of Excise.—Tea Permits and Survey	—	1	106, 107
	Wine Permits and Survey . . .	—	2	53 to 55
	Tobacco and Foreign Spirits . . .	—	6	101 to 108
	Establishment	—	20	436 to 440
Tea Dealers.	Mr. Richard Twining, London.—Tea Permits and Survey . .	—	1	119 to 121
	Mr. James Cousins do. do. . .	—	—	121 to 124
	Mr. E. E. Antrobus do. do. . .	—	—	125 to 127
	Messrs. Miller and Fry do. do. . .	—	—	127 to 129
	Mr. William Brocksopp do. do. . .	—	—	129 to 133
	Mr. E. Edwards do. do. . .	—	1	133 to 135
	Mr. William Shipley do. do. . .	—	—	135, 136
	Deputation of Tea-dealers do. do. . .	—	—	136 to 139
	Mr. Robert Smith do. do. . .	—	—	140, 141
	Mr. E. Eagleton do. do. . .	—	—	141 to 143
	Mr. C. Hodgkinson do. do. . .	—	—	143 to 145
	Mr. R. Gibbs, Hertford do. . .	—	—	145 to 148
	Mr. J. Kemp, London do. . .	—	—	149 to 152
	Mr. S. Abbott, Ipswich do. . .	—	—	152 to 156
	Mr. R. Nicholson, Maidenhead do. . .	—	—	156 to 158
	Mr. J. Gilbertson, Hertford do. . .	—	—	158 to 160
	Mr. S. Davis, Exeter do. . .	—	—	161 to 163
	Mr. T. Bayley, London do. . .	—	—	164, 165
	Mr. T. Miller, do. do. . .	—	—	166, 167
	Mr. W. Thwaites do. do. . .	—	—	167, 168
	Mr. W. Labrey, Manchester do. . .	—	—	168 to 170
	Mr. C. Bentham, Liverpool do. . .	—	—	170 to 172
	Mr. W. H. Fenn, London do. . .	—	—	172 to 175
Wine Merchants.	Mr. Robert Stewart, Glasgow.—Wine Permits and Survey . .	—	2	59, 60
	Mr. G. Barnes, London do. . .	—	—	60 to 64
	British Spirits . . . (Part 2.)	—	7	127
	Mr. W. P. Richards, London.—Wine Permits and Survey .	—	2	65 to 68
	Mr. H. B. Fearon do. do. . .	—	—	68 to 71
	British Spirits . . . (Part 2.)	—	7	128 to 131
	Mr. B. G. Woodd, London.—Wine Permits and Survey . .	—	2	72, 73
	British Spirits . . . (Part 2.)	—	7	131, 132
	Mr. J. Cuff, London.—Wine Permits and Survey . . .	—	2	73, 74
	Mr. T. Clowes do. do. . . .	—	—	74 to 76
	British Spirits . . . (Part 2.)	—	7	127, 128
	Mr. W. Bryant, London.—Wine Permits and Survey . .	—	2	76, 77
	British Spirits . . . (Part 2.)	—	7	133, 134
	Mr. J. Reay, London.—Wine Permits and Survey . . .	—	2	77 to 82
	Mr. D. Dixon do. do. . . .	—	2	82 to 85
Stone Ware Manufacturers.	Mr. John Wisker, London	—	5	27 to 29
	Mr. W. Powell, Bristol	—	—	29 to 31
	Glass	—	13	106 to 108
Tobacco Dealers.	Mr. Charles Lloyd and others, Deputation of Tobacco Trade, London	—	6	110 to 120
	Mr. J. Johnston, Edinburgh	—	—	120 to 122
	Mr. R. Richardson do.	—	—	122 to 124
	Messrs. Lees and Peacock, Edinburgh	—	—	124, 125
	Mr. W. Barclay, Dundee	—	—	126, 127

					No. of Report	Page.
Examinations—(continued.)						
Tobacco Dealers—(continued.)	Mr. P. M'Ara	Glasgow		Appx. to	6	127
	Messrs. J. and J. Hamilton	do.		—	—	127, 128
	Mr. Henry Spence	do.		—	—	129
	Mr. P. B. Stuart	do.		—	—	129
	Mr. J. Marshall	Edinburgh		—	—	130 to 132
	Messrs. Mitchell and Stewart	do.		—	—	132, 133
	Messrs. Falkner and Alexander	do.		—	—	133 to 137
	Mr. L. Clark	Dundee		—	—	137 to 140
	Deputation of Wholesale Wine and Spirit Dealers			—	—	141, 142
	Mr. Robert Stewart and others, Deputation of Wine and Spirit Merchants, Glasgow			—	—	143
	Mr. A. Hamilton, Wine and Spirit Merchant, Glasgow			—	—	144
Distillers.	Mr. R. M'Laren, Edinburgh.—British Spirits		(Part 1.)	—	7	315 to 319 and 321 to 323
		Malt		—	15	182
	Mr. R. Haig do.	British Spirits	(Part 1.)	—	7	319 to 321
	Mr. G. Haig do.	Do.		—	—	323 to 326
		Malt		—	15	177
	Mr. Archibald Dunlop, Edinburgh.—British Spirits		(Part 1.)	—	7	326 to 330
	Malt			—	15	182 to 183
	Mr. A. Haig, and others, Deputation of Distillers, Edinburgh			—	7	330 to 339
	Mr. C. Dickson, Burntisland, Dealer in Spirits			—	—	339 to 341
	Messrs. M'Dougal and M'Lean, Dundee			—	—	341, 342
	Mr. A. Bannerman, and others do.			—	—	342 to 345
	Captain W. Fraser, Brackla.—British Spirits			—	—	345 to 348
	Malt			—	15	183
	Mr. James Duff, and others, Deputation of Highland Distillers, Dundee			—	7	348 to 350
	Mr. D. Lamb, Brechin			—	—	350 to 353
	Messrs. W. Copland and Charles John Rennie, Aberdeen			—	—	353 to 357
	John G. Watt, Dundee			—	—	357, 358
	John W. Haig, Seggee			—	—	359, 360
	Mr. John Harvey, and others, Deputation of Glasgow Distillers			—	—	360 to 365
	Mr. D. Colville and Mr. John Grant, Campbeltown			—	—	365 to 368
	Mr. Robert Stewart, and others, Glasgow			—	—	368 to 372
	Mr. R. Haig, and others, London			—	—	372 to 375
	Mr. J. Brown, and others, Deputation of Irish Distillers			—	—	415 to 421
	Mr. J. Haig, Dublin			—	—	421 to 423 and 438, 439
	Mr. J. Leathem, Distiller, Derry			—	—	423 to 431
	Mr. R. J. Smyth do.		(Part 1.)	—	—	431 to 435
	Mr. G. Greer, Lurgan.—British Spirits			—	—	435 to 437
	Malt			—	15	209
	Mr. M. Ferrar, Belfast		(Part 1.)	—	7	439 to 441
	Mr. Alexander Dixon, Belturbet			—	—	441, 442
	Mr. R. Molloy and Mr. D. Moylan, Dublin			—	—	443, 444
	Mr. J. Miller, Comba, near Belfast			—	—	444 to 447
	Mr. A. Armstrong, Ballygawley			—	—	447, 448
	Mr. J. M'Gill, Brookfield, near Belfast			—	—	448, 449
	Mr. J. Power, and others, Deputation of Dublin Distillers			—	—	449 to 457
	Mr. N. Devereux, Wexford			—	—	457 to 458
	Messrs. Cookson and Cuthbert, Glass-makers		(Part 1.)	—	—	269, 270
	Mr. H. Weymouth, and others, Deputation from London Distillers		(Part 1.)	—	7	270 to 279
	Mr. Henry Browning, and others, Scotch and Irish Spirit Agents, London			—	—	280 to 284
	Messrs. Haig and Skirving, London			—	—	284 to 290
	Mr. J. S. Smith, and others, Deputation of Rectifying Distillers of London.—British Spirits		(Part 1.)	—	—	290 to 296
Starch Manufacturers.	Mr. R. G. Tucker, Bromley, Middlesex			—	8	51 to 55
	Mr. W. J. Lescher, London			—	—	55 to 58
	Mr. W. Brock, Glasgow			—	—	58 to 60
	Mr. J. H. Coward, London			—	—	60 to 62
	Mr. G. Goudie, and others, Glasgow			—	—	63 to 66
	J. Heathcote, Esq., M.P., and John W. Felkin, Esq., Bobbin-net Manufacturers			—	—	66 to 72
	R. Sullivan, Esq., M.P.			—	—	72 to 74
	Mr. J. North and Mr. F. Keene, Stone-blue Manufacturers, Dublin			—	8	74 to 78
	Mr. S. Turner, Candle Manufacturer, Dublin			—	—	78 to 81
Vinegar-makers.	Mr. John Donohoe, Dublin			—	9	37, 38
	Mr. T. Metcalfe do.			—	—	38, 39
	Mr. Charles Pott London			—	—	40 to 44

			No. of Report	Page.
Examinations—(continued.)				
Auctioneers.	Mr. B. Wheatley, London	Appx. to	12	41
	Mr. J. S. Winstanley do.	—	—	42 to 44
	Mr. R. H. Evans do.	—	—	44, 45
	Mr. Alexander Rainy do.	—	—	45 to 48
	Mr. S. Driver and others, Deputation, London	—	—	48 to 50
	Mr. J. Forrest and others, Deputation, Edinburgh	—	—	52 to 54
	Mr. P. Brown, Aberdeen	—	—	54 to 56
	Mr. P. Burn and others, Deputation, Glasgow	—	—	56 to 58
Glass Manufacturers.	Mr. Isaac Cookson and others, Deputation of Crown Glass Manufacturers, Newcastle	—	13	92 to 96
	Mr. William Booth and others, Deputation of Flint Glass Manufacturers, Newcastle	—	—	97 to 100
	Mr. Isaac Cookson and others, Deputation of Bottle Glass Manufacturers, Newcastle	—	—	100 to 103
	Messrs. Cookson and Cuthbert	—	—	103 to 105
	Thomas Hawkes, Esq., M.P., and others, Deputation of Flint Glass Manufacturers	—	—	108 to 114
	Mr. J. Fincham.—Glass	—	—	114 to 118
	Soap	—	17	119 to 122
	A. Aikin, Esq., Secretary to Society of Arts.—Glass	—	13	118, 119
	Mr. Apsley Pellatt, London	—	—	120 to 126
	Thomas Cockburn, Esq., Governor of British Plate Glass Company	—	—	126 to 131
	Mr. R. J. Chance, Birmingham	—	—	131 to 138
	Mr. P. Brown, Edinburgh	—	—	139, 140
	Dr. M'Farlane and Mr. Alexander Turnbull, Directors of the Leith Glass Company	—	—	141
	Mr. J. Watson and Mr. F. Pellatt, of the Clyde Flint Glass Works.	—	—	142 to 144
	Mr. John Geddes, Verreville, near Glasgow	—	—	144 to 146
	Mr. C. Mulvaney and Mr. Edward Irwin, Glass Manufacturers, Dublin	—	—	147 to 152
	Mr. M. Crean do.	—	—	152 to 156
Paper Makers.	Mr. John Dickinson and others, Deputation, London	—	14	104 to 116
	Mr. J. W. Parker do.	—	—	116, 117
	Mr. Chs. Knight do.	—	—	117 to 119
	Mr. Wm. Gaussen do.	—	—	119 to 124
	Mr. John Gater, jun., Stoneham, near Southampton	—	—	124 to 128
	Sir James Williams and Mr. C. Boyle, London.—Stained Paper	—	—	128 to 131
	Mr. N. Hinchliff do. do.	—	—	131 to 134
	Mr. H. Bowen and Mr. John Goodwin do. do.	—	—	134 to 136
	Mr. Henry Fisher, publisher do.	—	—	136 to 140
	Mr. Charles Cowan and others, Deputation, Edinburgh	—	—	143 to 150
	Messrs. W. and W. Tullis do.	—	14	151 to 153
	Mr. A. Irvine and Mr. A. Pirie, jun., Aberdeen	—	—	153 to 157
	Mr. J. Lumsden and others, Glasgow	—	—	157 to 161
	Mr. J. M'Donnel, Saggard, Ireland	—	—	168, 169
	Messrs. John and Edward M'Donnel, Dublin	—	—	169 to 171
	Messrs. P. Boylan and Richard Austin, Paper Stainers, Dublin	—	—	171 to 173
	Mr. William Evans and others, Deputation, Dublin	—	—	174 to 178
	Mr. B. Sullivan do.	—	—	178 to 186
Maltsters.	Mr. Joseph Taylor, Bishop's Stortford	—	15	141, 142
	Mr. B. Chuck, Ware	—	—	142, 143
	Mr. S. Adams do.	—	—	143, 144
	Mr. W. Westrup, Bromley	—	—	144 to 146
	Mr. John Lyall, Chelsea	—	—	146, 147
	Mr. George Cole, Twickenham	—	—	147 to 150
	Mr. James Fison, Thetford	—	—	150 to 153
	Mr. Henry Aldrich, Ipswich	—	—	153 to 155
	Mr. P. Stead, Yarmouth	—	—	155 to 158
	Mr. John Manton, Gainsborough	—	—	158 to 160
	Mr. George Lush, Wilton	—	—	161, 162
	Mr. John Young, Sandon, near Wakefield	—	—	162 to 167
	Mr. Joseph Taylor and others, Deputation	—	—	167 to 174
	Mr. J. Ellis, Hop-grower, of Barming	—	—	174, 175
	Mr. Archibald Campbell, Edinburgh	—	15	177 to 178
	Mr. Peter Lamond and others, Deputation, Edinburgh	—	—	178 to 182
	Mr. Mowbray do.	—	—	183
	Mr. Hugh Tennent, Glasgow	—	—	183, 184
	Mr. H. K. Feath, Cork	—	—	191 to 197
	Mr. Edward Croker and others, Deputation of Malt-factors, Cork	—	—	197 to 203
	Mr. W. Cairns, of Drogheda, and Mr. Richard Devereux, Wexford	—	—	204 to 207
	Mr. P. Meade, Ardee	—	—	208
	Mr. N. Devereaux, Wexford	—	—	209
	Mr. T. R. Cherry, Waterford	—	—	209 to 211
	Mr. A. Guinness, Dublin	—	—	211 to 213
	Mr. John Alexander, Carlow	—	—	213 to 216
	R. Sullivan, Esq. M.P., and P. Sweetman	—	—	217 to 220
	Mr. J. Ellis, of Barming. Second Examination	—	16	25 to 30

			No. of Report	Page.
Examinations—(continued.)				
Soap-makers.	Mr. William Hawes and others, Deputation	Appx. to	17	91 to 109
	Mr. William Hawes and others, Deputation.—Second Examination	—	—	109 to 117
	J. R. Macculloch, Esq.	—	—	117 to 119
	Mr. W. Murdoch and Mr. J. B. Niven, Glasgow	—	—	134 to 136
	Mr. Charles Tennant, Glasgow	—	—	136 to 140
	Mr. D. M'Farlane and Mr. H. Paton, Glasgow	—	—	140
	Mr. D. R. Moylan, Cork	—	—	141 to 144
	Mr. J. R. Pim, Dublin	—	—	122 to 126
	Mr. William Taylor, Edinburgh	—	—	126 to 134
	John Lang, Esq., and others, Deputation of Magistrates, Lanarkshire	—	—	140, 141
Brickmakers.	Mr. Stephen Bird and others, Deputation	—	18	22 to 26
	Mr. J. R. Trimmer	—	—	26 to 28
	Mr. D. E. M'Aulay and others, Deputation, Glasgow.—Licences	—	19	135, 136
	Robert Stevenson, Esq., Civil Engineer.—(Part 1.)	—	7	296, 297
	J. Crawfurd, Esq.—Tea Permits and Survey	—	1	115 to 118
	Soap	—	17	144 to 148
Exchequer, Court of, Excise prosecutions in			20	35 to 42
Expense of regulations applicable to tea-dealers			1	6 and 41
estimate of, as regards survey on wine			2	20
of Excise jurisdiction in London			3	8
of survey on brewers			4	18
estimated saving by abolition of permit and survey on tobacco			6	37, 38
of collection of duty and survey on starch			8	12
of collecting the duty on vinegar			9	12
statement of, in department of Excise accounts			11	52
Mr. Abbott's estimate of reduction of			—	—
of keeping account of auction-duties			12	11
of collecting the duty on "Glass"			13	23
of collecting the duty on "Paper"			14	33
of collecting the duty on hops			16	6
recommendations tending to decrease of, on collection of soap duty			17	38, 39
of collecting the duty on bricks			18	6
of salaries in 1797, and the present time			20	5
of secretary's office			—	10 to 17
of solicitor's office			—	32, 44
of correspondent's office, and clerk of securities			—	19 to 26
			—	45 to 47
of accountant's office			—	48, 49
of the printing establishment			—	52 to 59
of permit-writers			—	63
of St. Katherine's distillery			—	69
of Surveying-General Examiners			—	79 to 82
of the surveying department			—	93 to 107
of removal of officers (1834)			—	107
of the Revenue police			—	108 to 114
of the Commissioners of Excise			—	117 to 131
Experiments, facilities for, in manufacture of "Soap" recommended			17	26
Exportation of English Spirits. Nil		(Part 1.)	7	41
of Scotch Spirits, to England			—	46, 47
to Ireland and foreign countries			—	64 to 66
of Irish Spirits, to England			—	70, 71
to other countries			—	91
of Glass, frauds in regard to *Flint Glass*			13	34
relief in regard to Crown Glass			—	59
ditto in regard to Bottle Glass			—	60
of Paper, exporter should not pay for bond, &c.			14	27
of Beer, insufficiency of drawback			15	38 to 41
of Soap, every facility recommended, consistent with security of Revenue			17	26
of Soap to Ireland, and imports from; proving evasion of duty			—	33
Falkner, Mr. R., and *Mr. Richard Alexander*, wine and spirit merchants, Edinburgh		See *Examinations.*		
Fearon, Mr. H. B., wine-merchant, London		ditto.		
Feath, Mr. Henry K., maltster, Cork		ditto.		
Fenn, Mr. W. H., tea dealer, London		ditto.		
Ferrar, Mr. M., distiller and maltster, Belfast		ditto.		
Fincham, Frederick, Esq., formerly a glass-manufacturer		ditto.		
Fines on compressed couches complained of by maltsters			15	33
and Forfeitures, how business relating to, is transacted			20	49
Fisher, Mr. Henry, publisher, London		See *Examinations.*		
Fison, Mr. James, maltster, Thetford		ditto.		
Flint Glass, abolition or reduction of duty recommended			13	55 to 57
Floor Gauges of malt, allowance on, recommended to be altered			15	36
Foreign Produce, tea, wine, tobacco, and foreign spirits, first objects of inquiry			1	5
subject to a high rate of *Customs'* duty, and under the control of the *Excise*			—	5
Revenue not injured by abolition of permit and survey, as applied to coffee, cocoa, and pepper			—	40

	No. of Report	Page.
Foreign Spirits, under same Excise regulations as tea, wine, and tobacco	6	41
and Tobacco, extensively smuggled	—	42
Forrest, Mr. J. R., and others, deputation of auctioneers, Edinburgh.—See *Examinations.*		
Frames, gauge of soap in future recommended to be taken on	17	35
France, ordinance in, bringing all moneys into the Exchequer, beneficial operation of	11	56
comparative state of manufacture of "*Glass*" in England and	13	44
superior process in the manufacture of *Soap*	17	21
constitution of the department of the "*Contributions Indirectes*"	20	131
Fraser, Captain William, distiller, Brackla — See *Examinations.*		
Frauds, notoriously practised by dealers in spirits in Edinburgh, described (Part 2.)	7	11
evil effects of, by being compromised	13	26
Freeling, J. C., Esq., Secretary of Excise — See *Examinations.*		
Fry and Miller, Messrs., tea-dealers, London — ditto.		
Gater, Mr. John, paper-maker, South Stoneham, near Southampton — dittó.		
Gaussen, Mr. W., paper-maker, London — ditto.		
Geddes, Mr. John, of the Verreville glass-works, near Glasgow — ditto.		
German Sheet Glass, the use of, rapidly extending	13	29
Gibbs, Mr. Richard, tea-dealer, London — See *Examinations.*		
Gilbertson, Mr. James, tea-dealer, Hertford — ditto.		
Gill, Mr. Thomas, collector of Excise, Drogheda — ditto.		
Glass.—See *Thirteenth Report.*		
Makers. New scale of licences	19	22
ruby, manufacture of, hindered by regulations	—	54
Goudie, Mr. G., potato-flour manufacturer, and others, Glasgow.—See *Examinations.*		
Gowland, Mr. John, first clerk to the accountant for fines, Excise — ditto.		
Graham, Mr. Edward, supervisor of Excise, Newcastle — ditto.		
Grain Spirits, Scotland, distillers to be allowed to work alternately from malt or grain (Part 1.)	7	59
Ireland, include whole of legal manufacture for home consumption	—	72
Grandison, Mr. L., collector of Excise, Inverness.—See *Examinations.*		
Gravities, why differently fixed for England, Scotland, and Ireland (Part 1.)	—	32
recommended to be raised in Ireland	—	72, 73
Greer, Mr. George, distiller and maltster, Lurgan.—See *Examinations.*		
Growing Duty Trades, inconvenience of Excise interference (Part 1.)	—	12
Guinness, A., Esq., brewer, Dublin.—See *Examinations.*		
Haig, Mr. A., and others, deputation of distillers, Edinburgh.—See *Examinations.*		
Haig, Mr. George, distiller, Edinburgh — ditto.		
Haig, Mr. J., distiller, Dublin — ditto.		
Haig, Mr. Robert, distiller, Edinburgh — ditto.		
Haig, Mr. Robert, and others, deputation of Scotch distillers, London — ditto.		
Haig, Mr. Thomas, and *Mr. W. Skirving*, distillers, London — ditto.		
Haig, Mr. W., distiller, Seggee, Fifeshire — ditto.		
Halliburton, Mr. A., collector of Excise, Sligo — ditto.		
Hamilton, Mr. Archibald, wine and spirit merchant, Glasgow — ditto.		
Hamilton, Messrs. James and *John*, tobacconists, Glasgow — ditto.		
Hart, Mr. Lewis, surveying officer of Excise — ditto.		
Harvey, Mr. J., and others, deputation of distillers, Glasgow — ditto.		
Hawes, Mr. William, and others, deputation of soap-makers, London — ditto.		
Hawkes, Thomas, Esq., M.P., and others, a deputation of flint-glass manufacturers — ditto.		
Heathcote, John, Esq., M.P., and *William Felkin, Esq.*, bobbin-net manufacturers — ditto.		
Hetherington, Mr. W., Surveying-general Examiner of Excise — ditto.		
Hinchliff, Mr. N., paper-stainer, London — ditto.		
Hodgkinson, Mr. C., tea-dealer, London — ditto.		
Hume, Joseph, Esq., M.P., on the Excise printing establishment — ditto.		
Hydrometer, for compound spirits, investigation of merits of, recommended (Part 2.)	7	25
Ireland, universal extent of *illicit distillation* in (Part 1.)	—	74 to 90
reduction of the duty on spirits the only effectual remedy	—	90
intercourse in spirits with England, complaint respecting	—	69, 70
beneficial effects of reduction of duty on spirits in (Part 2.)	—	46
immense extent of *illicit malting* in	15	55 to 63
assimilation of the *Auction duties* and regulations to those of Great Britain recommended	12	16
depressed state of the *Glass manufacture*, in consequence of the immense extent of illicit trade	13	—
frauds on *Paper* in, stated to exist to an enormous amount	14	15
no duty on *Hops* in; but English duty charged on hops imported from thence	16	3
extension of the duty on *hops* to, suggested	—	7
no *Soap* duty in, the cause of extensive frauds upon the Revenue	17	31 to 33
£70,000 paid in one year for drawback on soap exported to Ireland	—	32
extension of the duty on soap to, recommended	—	34
no duty on *Bricks* in; but its extension to Ireland adverted to	18	14, 15
Spirit Grocers' Licences in, considered	19	43 to 45

	No. of Report	Page.
Ireland and Scotland, correspondence with, how managed	20	20
distinct solicitors' establishment for, considered	—	34
Irvine, Mr. A., and Mr. A. Pirie, Jun., paper-makers, Aberdeen — See *Examinations.*		
Italian or mercantile system of book-keeping recommended to be introduced	11	44
Jenner, Mr. Richard, collector of Excise, Glasgow — See *Examinations.*		
Johnson, Mr. William, storekeeper's office, Excise — ditto.		
Johnston, Mr. James, tobacconist, Edinburgh — ditto.		
Jurisdiction, Summary, origin, business, and expense of the court of	3	4 to 10
objections to the constitution of the court	—	10, 13
its abolition recommended	—	14
Kemp, Mr. James, tea-dealer, London — See *Examinations.*		
Kilpatrick, Mr. W., collector of Excise, Dundalk — ditto.		
King's Printer, allowance to, recommended to cease on the reduction of the duty on paper	14	27
Knight, Mr. C., publisher, London — See *Examinations.*		
Labrey, Mr. W., tea-dealer, Manchester — ditto.		
Lamb, Mr. D., distiller, Brechin — ditto.		
Lamond, Mr. P., and others, deputation of maltsters, Edinburgh — ditto.		
Lang, John, Esq., and others, magistrates of the lower ward of Lanarkshire — ditto.		
Laws, consolidation of, recommended	7	—
	14	23
	17	36
Leathem, Mr. J., distiller, Derry — See *Examinations.*		
Lees, Mr. John, and Mr. A. Peacock, tobacconists, Edinburgh — ditto.		
Lescher, Mr. W. J., starch-manufacturer, London — ditto.		
Lethem, Mr. James, retired officer of Excise, Leith — ditto.		
Licences, Excise, want of uniform principle in calculation and adoption of, discussed, and new scales recommended applying the rateable principle to the various trades	19	*passim.*
Lloyd, Mr. C., and others, a deputation of tobacco-manufacturers, London — See *Examinations.*		
Logic, Mr. Daniel, Surveying-general Examiner of Excise — ditto.		
London Correspondence, how managed	20	19
Lumsden, Mr. James, and others, deputation of paper-makers and stationers, Glasgow — See *Examinations.*		
Lush, Mr. George, maltster, Wilton — ditto.		
Lyall, Mr. John, maltster, Chelsea — ditto.		
M'Ara, Mr. P., tobacconist, Glasgow — ditto.		
M'Aulay, and others, deputation of spirit-retailers, Glasgow — ditto.		
M'Culloch, J. R., Esq., London — ditto.		
M'Donnell, Mr. John, paper-manufacturer, Saggard, Ireland — ditto.		
M'Donnell, Mr. Edward, paper-makers, Dublin — ditto.		
M'Dugal, Mr. D., and Mr. A. M'Lean, distillers, Dundee — ditto.		
M'Farlane, Mr. D., and Mr. A. Paton, soap-manufacturers, Glasgow — ditto.		
M'Farlane, Dr., and Mr. A. Turnbull, of the Leith Glass Company — ditto.		
M'Laren, Mr. James, collector of Excise, Aberdeen — ditto.		
M'Laren, Mr. R., distiller, Edinburgh — ditto.		
Machinery, improvement in paper-manufacture by means of	14	10, 11
Magill, Mr. J., distiller, Brookfield, near Belfast — ditto.		
Magistrates, informations heard and determined before, in the United Kingdom	3	9
increase of, reason for abolition of Court of Summary Jurisdiction	—	12
constitution of London and country, considered	—	14, 15
invested with extraordinary authority as regards licensing	19	35
Makers of Stills, Scotland and Ireland, licence of 10*s.* for, not payable in England, want of general uniformity of law	19	31
Malt, process of making described, and statement of the regulations affecting	15	11 to 17
considered as one of the class of luxuries, and one of the least objectionable taxes	—	19
regulations for collecting the duty inapplicable to winter and summer	—	36
the mode of paying the duty on, *viz.*, by a five months' credit, condemned	—	41 to 43
bonding of, disapproved	—	45
proofs that the duty on is extensively evaded	—	45 to 51
the evasion of duty on, disputed by the Excise	—	51 to 53
making of illicit, exists to a great extent in Ireland	—	55 to 63
which the efforts of the Excise have not succeeded in suppressing	—	59 to 63
Maltsters in favour of an alteration for sprinkling malt; recommended	15	30 to 36
barley books much complained of, and pronounced useless	—	32
relief in regard to the allowances of 17½ per cent., and on the floor gauges recommended	—	36
new scale of rates of licence for	19	23
Manning, Mr. J., Surveyor-general of Customs — See *Examinations.*		
Manton, Mr. John, maltster, Gainsborough — ditto.		

	No. of Report	Page.
Manufacture of paper, has arrived at its present perfection from being exempt from Excise interference	14	10
Manufacturers, should be furnished with a digest of the regulations applying to them	17	23
not allowed to communicate direct with the Excise Board	—	24
	20	121 to 123
Manufactures, injurious effect of Excise restrictions upon (Part 1.)	7	10 to 12
	13	51 to 54
Appx. No. 28.	8	
	17	11, 12
Marshall, Mr. James, wine and spirit merchant, Edinburgh. See *Examinations.*		
Mayo, P. W., Esq., Assistant Solicitor of Excise . . . ditto.		
Meade, Mr. Patrick, maltster, Ardee . . . . . ditto.		
Metcalfe, Mr. Timothy, vinegar-manufacturer, Dublin . . ditto.		
Millboards and Pasteboards, mode of charging the duty on	14	4
duty on, recommended to be consolidated	—	19
Miller, Mr. J, distiller, Comber, near Belfast . . . See *Examinations.*		
Miller, Mr. Thomas, tea-dealer, London . . . . ditto.		
Minutes of Excise Board not kept in secretary's office	20	13
Mitchell, Mr. Robert, and Mr. John Stewart, wine and spirit merchants, Edinburgh . . . . . See *Examinations.*		
Moffatt, Mr. A., collector of Excise, Argyle, South . . . ditto.		
Molasses, illicit distillation from, not prevented by permit and survey (Part 2.)	7	10
Molloy, Mr. Robert, and Mr. D. Moylan, rectifying distillers, Dublin . . . . . See *Examinations.*		
Morewood, Mr. S., collector of Excise, Naas . . . . ditto.		
Mortlock, Sir J. C., Commissioner of Excise . . . ditto.		
Mowbray, Mr., distiller, Edinburgh . . . . . ditto.		
Moylan, Mr. D. R., merchant, Cork . . . . . ditto.		
Mulvany, Mr. Charles, and Mr. E. S. Irwin, glass-manufacturers, near Dublin . . . . . ditto.		
Murdock, Mr. Wm., and Mr. J. B. Niven, soap-manufacturers, Glasgow . . . . . ditto.		
Nicholson, Mr. Robert, tea-dealer, Maidenhead . . . ditto.		
North, Mr. John, and Mr. Thomas Keen, stone-blue manufacturers, London . . . . . ditto.		
Officers of Excise, time of, occupied in permits and surveys incurs a heavy expense	6	37
appointment, promotion, and dismissal of	20	103 to 105
periodical removals of, recommended to be discontinued	—	105 to 107
and only to be used as a punishment	—	105 to 107
Oils, Vegetable, high import duties on, disadvantageous to the manufacturer of soap	17	39
may be obtained to a large extent from the East Indies	—	40
Old Stores, produce of	11	51
Oxenham, Mr., and others, a deputation of auctioneers, London—See *Examinations.*		
Paget, Hon. Berkeley, Commissioner of Excise . . . ditto.		
Pape, George, Esq., collector of Excise, Dublin . . . ditto.		
Paper, injurious effect of separation into two classes	14	10 to 14
classes of, not distinguishable, from the great improvement in the process of making, and the altered value of the materials	—	11
duty on first class, too high	—	14
affords an increased temptation to the smuggler, and checks the consumption of	—	15
consolidation of the separate classes, and reduced duty of 1½*d.* per lb. on all descriptions recommended	—	19
licence duty on stainers of, recommended to be continued	19	24
rateable scale of licence proposed for makers of	—	24
Parker, Mr. J. W., publisher, London.—See *Examinations.*		
Parliamentary Commissioners, 9th Report on Revenue Jurisdiction, Ireland	3	5, 10
12th Report of, on Judicial System of Excise in Scotland 1824, referred to.	—	6
Pasteboards, &c., consolidation of classes, and reduction of duty recommended	14	19
Pellatt, Mr. A., glass-manufacturer, London.—See *Examinations.*		
Penalties, general revision and reduction of, recommended.—See introductory observations to 7th Report, Part 1, p. 16.		
description of, to which *Brewers* are liable, highly penal and severe	4	5, 6
on infringement of law relative to makers of *Vinegar* described	9	9 to 11
on Paper-makers recommended for revision and reduction	14	22
on Maltsters, attention called to the large proportion remitted	15	55
on Soap makers, attention again called to the unequal and disproportionate amount of Excise penalties	17	36
the large proportion of *compromises* commented upon	—	36
mitigation of, by magistrates, submitted to consideration.	—	37
Pensions, produce of old stores applied for payment of	11	51, 58
Pepper, abolition of permit and survey has not increased smuggling in	1	40
Percy, Hon. W. H., Commissioner of Excise.—See *Examinations.*		
Permits, Treasury Minute respecting	—	5
abolition of, as regards coffee, cocoa, and pepper, has not occasioned additional smuggling	—	40
as regards *Tea* recommended to be abolished.—1st Report	1	
as respects *Wine* recommended to be abolished	2	

	No. of Report	Page.
Permits, as regards *Tobacco*, do not prevent the dealers using smuggled tobacco to any amount	6	13 to 24
estimated saving from abolition of	—	38
no protection against adulteration	—	39
object of, as regards *Spirits* described (Part 2.)	7	5, 6
do not prevent fraud by distiller	—	9
of no use in preventing distillation from molasses	—	10
cannot prevent the introduction of illicit spirits into dealers' stocks	—	—
regular article of traffic in Scotland	—	11
promote the practice of adulteration	—	18
recommended to be wholly discontinued	—	19
complaints of vinegar-makers respecting, considered well founded	9	11
discontinuance of, will create a material diminution in the official business	20	64
Permit Writers and Permit Examiners, description of their office	—	62, 63
diminution of the business of, from the abolition of the permits for removing wine, tea, and vinegar	—	62, 63
Petitions, office for, distinct from secretary's	20	12
objections to the course pursued in deciding upon them	—	21
complaints respecting	—	24, 25
Pim, Mr. J. R., of the Steam-Packet Company, Dublin.—See *Examinations*.		
Pitt, Rt. Hon. Wm., extract from speech of, in 1784, on first introducing the Excise *Licences*	19	4
Plate Glass, complaints of manufacturers of, stated	13	42, 43
progress of this branch of manufacture injured by high duty; its reduction recommended	—	58
Plunket, Wm., Esq., Deputy Chairman of the Board of Excise ; See *Examinations*.		
Plunkett, R., Esq., Inspector of Revenue Police, and *J. Ryan, Esq.*, Collector of Excise, Londonderry See *Examinations*.		
Port of London and Out-ports Establishment, official duties described	20	71 to 73
should be transferred to Customs	—	74
Potato Flour, suspension of manufacture of, in Scotland, as being liable to duty as starch	8	17, 18
Excise survey suspended by order of Treasury	—	20
important to encourage the manufacture of	—	21
Potts, Charles, Esq., vinegar-manufacturer, London See *Examinations*.		
Powell, Mr. William, glass-manufacturer, Bristol ditto.		
Power, Mr. J., and others, deputation of distillers, Dublin ditto.		
Price, Mr. J. P., Excise Accountant ditto.		
Printing Establishment, Excise, recommended to be discontinued	20	53
recommended by Committee of House of Commons to be abolished	—	58
sums expended in support of, without sufficient legal sanction	—	145
Prosecutions, Excise, dissatisfaction generally expressed regarding the numerous *compromises* (Part 2.)	7	42
particularly as to Ireland	—	—
objections to *compromises* of, repeated and fully discussed, and recommendations offered	20	35 to 42
Pyroligneous Acid, duty levied on in 1818, observations respecting	9	9
Rainy, Mr. Alexander, auctioneer, London See *Examinations*.		
Ramsay, Mr. James, and others, deputation of dealers in wine, spirits, and tea, Dundee ditto.		
Reay, Mr. John, wine-merchant, London ditto.		
Receiver General, his official duties described	11	8, 9
appointment of persons in the office of	—	14
money accountant	—	19
comptroller of cash no check to	—	25
daily audit of accounts of, suggested	—	27
remarks on the subject of the "Rest" retained by	—	30, 31
some business transacted in office of, foreign to nature of it	—	31
non-attendance of	—	31, 32
books in use in office of	—	42, 43
books for use of, suggested	—	48
all moneys within limits of chief office should be received or paid by	—	51
mode of conducting the business in the office of, if recommendation complied with	—	57
Rectifiers, London, approve of present Excise regulations. (Part 1.)	7	33
a more strict and constant survey upon spirits sent from, recommended	—	92
regulations affecting (Part 2.)	—	19 to 21
complaints of, in England, Scotland, and Ireland, described	—	22 to 25
graduated scale of licence recommended	19	38
Regulations, general nature of, as regards *Tea*	1	6
tea-dealers much inconvenienced and exposed to penalties	—	—
revenue not compensated	—	—
the policy of continuing them considered	—	—
Acts of Parliament relating to	—	9 to 12
neither regularity nor strictness exercised by officers	—	12
have little effect in preventing smuggling	—	13
Excise desirous of retaining them on tea	—	19
abolition of, opposed by some tea-dealers	—	34 to 37
considerable saving by dispensing with them	—	42
immediate and total abolition of, as affecting *Tea*, recommended	—	43

	No. of Report	Page.
Regulations, description of, with reference to *Wine*	2	4
statutory, of *Court of Summary Jurisdiction*	3	4
on *Brewers*, continue in full force after the duty on beer abolished	4	5
as to manufacture of *Stone Bottles*	5	4
„ *Sweets*	—	8
relating to *Tobacco*	6	5 to 12
multifarious and complex	—	12
description of the mode of enforcing them	—	13
no preventive to using smuggled tobacco	—	24, 25
how eluded by tobacco-manufacturers	—	34
impracticable, and capable of evasion	—	39
not calculated to prevent smuggling of *Foreign Spirits*	—	41, 42
statement of inconveniences of (Part 1.)	7	11, 12
their simplification suggested	—	15
as regards *British Spirits*	—	22 to 28
approval of, in England	—	33
little attention of officers as regards them	—	36
difference of duty in United Kingdom renders strict enforcement of, necessary	—	45
complaints of Scotch distillers respecting	—	—
modification of, recommended	—	48
adaptation of, to the state and circumstances of the country, suggested	—	64
changes of, as regards Scotland, recommended	—	93
effect of their interference with trade (Part 2.)	—	3
affecting *Dealers* and *Retailers* of *Spirits*	—	4, 5
largely occupying time of officers, and cause of great inconvenience to traders	—	6
system of, as regards England, considered	—	7
no security to the public for genuine quality of a manufactured article	—	18
applying to *Rectifiers* or *Compounders of Spirits*	—	19 to 21
as to exportation of compounds recommended for revision	—	25
vexatious and unnecessary, and may safely be dispensed with	—	45
statement of, as regards *Starch*	8	4 to 9
trade fettered and interrupted by	—	9
tend to monopoly, increase cost of article, and impede improvements	—	15
starch, applied to potato flour—See *Potato Flour*	—	17
injurious effect of, illustrated in relation to *Candles*	—	23
as to the manufacture of *Vinegar*	9	4 to 9
complicated and vexatious	—	9
complaints of manufacturers of pyroligneous acid makers against them	—	11
as regards *Auctioneers*	12	5, 6
complaint of, with reference to catalogues	—	12
seldom complied with, and greatly inconvenient	—	13
making auctioneers' sale-book basis of charge	—	14
alterations in, recommended	—	16, 17
to which *Glass Manufacturers* are subjected	13	10 to 16
complicated, and of great disadvantage to manufacturer	—	16
submitted to, in preference to unfair competition	—	26
places manufacturers of glass at mercy of the Excise	—	—
alteration of, respecting time for re-weighing glass, may be safely conceded	—	—
inapplicable to fluctuating state of trade and manufacture	—	27
approved of by some glass-manufacturers	—	28
objections to, enumerated	—	—
manufacturers reconciled to them, from habit	—	30
bar to improvements	—	32
interfere with process of manufacture	—	35
oppose impediments to the employment of *Glass* in connexion with science and art	—	36
instance of interference with manufacturer of *Bottle Glass*	—	—
operations of bottle-glass manufacturers inconvenienced by	—	37
doubt and uncertainty as to some, should be removed	—	38
complaint of shippers of bottles as to weight commended to attention	—	40
on *Plate Glass*, place manufacturers under great difficulties	—	41 to 43
depression of glass-manufacture in Scotland by	—	44, 45
obstruction experienced by manufacturer by conforming to	—	47
statement of evils attendant upon the glass-manufacture in Ireland	—	49
as to the annealing arches complained of	—	50
present a great impediment and complete bar in the way of experimental research	—	51 to 54
such as to require immediate attention, as affecting both revenue and manufacturer	—	55
relaxation of, as respects the annealing arches, recommended	—	58
respecting *Flint Glass*, modification suggested	—	—
Broad Glass recommended to revision	—	59
Bottle Glass, alterations recommended while duty continued	—	60
prevent competition with foreign countries	—	61
on *Paper Manufacturers*	14	6 to 10
process of manufacture exempt from	—	10
changes in, suggested by Scotch manufacturers recommended to consideration	—	23
digest of, recommended to be supplied to manufacturers	—	—
affecting *Stained Paper*	—	30, 31
on paper-stainers rigorous and vexatious	—	36

	No. of Report	Page.
Regulations, for collecting the *Malt*-duty	15	11 to 17
occasion extreme inconvenience in making malt	—	18, 19
effect of, as applied to England and Scotland, examined	—	21
maltsters' opinions on, and complaints respecting	—	22 to 33
observations of the Commissioners of Excise	—	33 to 36
respecting drawback, probable cause of small exports	—	39
for payment of duty specified	—	41
for charging and collecting duty on *Hops*	16	4 to 6
affecting *Soap*-manufacturers	17	3 to 8
mischievous effects produced by, on soap	—	12
approximation of opinion of Excise and Trade respecting	—	13
complaints of trade respecting	—	13 to 21
for weighing, &c., recommended to be discontinued	—	26
for survey and supervision should be continued	—	—
for certificates recommended to be abolished	—	36
prevents manufacturer availing himself of the reduction on vegetable oils	—	42
relative to manufacture of *Bricks*	18	8, 9
less injurious and annoying than in other manufactures	—	9
as to quantity of bricks made every six weeks objectionable, substitute suggested	—	12
effect of on private maker	—	13
intended revision of, as affecting bricks	—	14
concerning *Licences*	19	13, 14, 34
Repeal of the duties on *Stone Bottles and Sweets* recommended	5	—
of the duty on *Starch* recommended	8	—
ditto *Vinegar* ditto	9	—
of the auction-duty on all transfers liable to stamp-duty recommended	12	—
of the duty on *Flint Glass* recommended	13	—
ditto *Bottle Glass* ditto	—	—
ditto *Stained Paper* ditto	14	—
ditto *Bricks* ditto	18	—
Restrictions, Excise, injurious effect of upon manufactures illustrated. Introduction. (Part 1.)	7	
Retailers of Spirits, abolition of survey and permits in regard to, recommended (Part 2.)	—	6
observations on the subject of their licences	19	32, 34, 45
expediency of alterations in licences suggested	—	35
of Sweets—See *Sweets*.		
Revenue Boards, reduction of, from three to two, alluded to	12	19
constitution of considered, and principles defined upon which they should be formed	20	128 to 131
Revenue, Excise, history of (Part 1.) Introduction.	7	
ditto.	20	4 to 7
Revenue Police, origin of (Part 2.)	7	26
confined to the protection of a single head of duty	—	27
not to be relied on as a means for preventing smuggling	—	27 to 31
benefit derived from, not equal to the heavy expense of maintaining it	—	32
observations on the favourable opinion entertained of it by the Excise	—	33
augmentation of, recommended to be postponed	—	34
reduction of duty more effectual than an increase of	—	35
should never have been established	—	36
improvements in, suggested	—	37, 38
recommended to be ultimately abolished	—	38
has little effect in checking illicit malting	15	59
inexpediency of continuing it	20	108 to 113
Ricnards, Mr. W. P., of the firm of Chalie and Co., wine-merchants, London } See *Examinations*.		
Richardson, Mr. R., tobacconist, Edinburgh ditto.		
Roe, Sir F. A., chief magistrate of London ditto.		
Ryan, Mr. John, collector of Excise, Londonderry ditto.		
Salaries ought only to be paid once a quarter	11	43
comparison of, in 1797, and present time	20	5
observations on, of secretary	—	11
unequal distribution of, in solicitor's office	—	32
computation of, should be transferred to the accountant's office	—	47
great increase of, demanding attention	—	132
how to be fixed in future, suggested	—	133, 134
Salter, Mr. Thomas, retired officer of Excise, Exeter See *Examinations*.		
Saunders, Mr. John, warehouse-keeper of seized goods, Excise ditto.		
Saurin, M. A., Esq., solicitor of Excise, Dublin ditto.		
Sayell, Mr. Joseph, late supervisor of Excise, Exeter ditto.		
Scale of Licences, according to extent of sale, recommended	19	37 to 43
Sciences—See *Arts and Sciences*.		
Secretary, Office of, establishment of and amount of salaries	20	10
business increased by consolidation of Boards	—	11
salary of, greater than that of Commissioners	—	—
description of duties in, and transfer of some recommended	—	12 to 15
present establishment not to be justified	—	11, 15
plan of, imperfect	—	16
ought to be a practical officer, usage of Customs precedent	20	17
registry of all papers should be in	—	26

	No. of Report	Page.
Secretary, Office of, should be selected from Excise officers	20	131
Securities, Clerk of, business of, to be transferred to other departments and office abolished	—	45 to 47
Seized Goods, produce of, how dealt with	—	65
Shipley, Mr. W., tea-dealer, London See *Examinations*.		
Smith, Mr. J. S., and others, deputation of rectifying distillers, London ditto.		
Smith, Mr. Robert, of the firm of Smith, Hinde, and Co., tea-dealers, London ditto.		
Smuggling of "*Tea*" can be carried on without detection	1	14
would not be increased if removed from Excise control	—	32, 33
not increased by abolition of permit and survey on coffee, cocoa, and pepper	—	40
in *Wine* scarcely any	2	9
high duty occasion of, in *Tobacco*	6	4
more practised in tobacco than in tea and wine	—	14
not prevented by the Excise restrictions and regulations	—	24, 39
extent of, admitted by Excise	—	31 to 34
prevention of, should be confided to Customs	—	40
high duty on foreign spirits great temptation to	—	42
proposed measures for prevention of (Part 2.)	7	64
of *Spirits* in Ireland, caused by increase of duty	—	84
of *Paper*, in Ireland, caused by high rate of duty	14	15
can only be checked by consolidation and reduction of duties	—	19, 25
100 per cent. on *Stained Paper* great temptation to	—	32
great extent of, in *Soap*, by licensed houses	17	18
of *Soap* from Ireland to England greatly diminished since reduction of duty in 1833	—	29
greatly facilitated by the introduction of the new alkalies, and the constant intercourse by steam between Great Britain and Ireland	—	29 to 31
business relating to, should not be performed in correspondent's office	20	24
Smyth, Mr. Ross J., distiller, Londonderry.—See *Examinations*.		
Soap, present rate of licence considered, and a graduated scale recommended	19	25, 26
duty recommended to be reduced from 1½*d.* to 1*d.* per lb.	17	30
manufacture of, injurious effects of the Excise interference with	—	11, 12
Soft Soap, reduction of duty from 1*d.* to ¼*d.* per lb. recommended	17	45
Solicitor, Office of, establishment	20	27, 28
inequality of salaries in	—	32
Duties of, for the United Kingdom, could be performed by one, (Customs instanced)	—	34
expense of, may be considerably reduced	—	44
should be appointed by the Board	—	44
bonds should be prepared in, instead of by Clerk of Securities	—	45
Spence, Mr. Henry, tobacconist, Glasgow.—See *Examinations*.		
Spirits, Foreign, subject to high rate of Customs duty, but under Excise control	1	5
British, regarded as luxuries (Part 1.)	7	10
manufacturer of, seriously inconvenienced by Excise interference	—	12
notice for taking out of bond, in Scotland, recommended to be reduced	—	93
alteration of gravities recommended	—	94
allowance for waste recommended on spirits imported from Scotland and Ireland	—	47, 70, 71
channels through which spirits pass, before reaching the consumer (Part 2.)	—	3
three kinds of, capable of introduction to stocks of dealers and retailers	—	9
compound, restrictions on exportation of, recommended for revision	—	25
Guernsey and Jersey, immediate interference necessary with a view to permanent regulation	—	40
trader to be relieved from duty on spirits lost at sea, recommended	—	44
dealers in, not being retailers—abolition of the restriction of the sale of less than two gallons recommended	19	29, 30
Grocers, Ireland, system of sale of spirits sold by them considered	—	43 to 45
Stained Paper.—See *Paper*.		
Stamps, Excise, expense of establishment for providing	20	137
recommended to be abolished on all written Excise documents	—	142
Stamps and Taxes, transfer of collection of auction duties to Board of	12	19
Stanton, Mr. Wm., assistant correspondent, Excise.—See *Examinations*.		
Starch duty, recommended to be abolished	8	—
Stead, Mr. Patrick, maltster, Yarmouth See *Examinations*.		
Stevenson, Robert, Esq., engineer to the Commissioners for Northern Lights, Edinburgh ditto.		
Stewart, Mr. Robert, wine-merchant, Glasgow ditto.		
Ditto with deputation of wine and spirit-merchants, Glasgow ditto.		
St. Katherine's Distillery, object of	20	65
recommended to be permanently discontinued	—	68, 69
Stodhart, Mr. J., supervisor of Excise, Dublin.—See *Examinations*.		
Stone Bottles, abolition of duty on, recommended	5	6, 7
Store-keeper, comparative statement of office of	20	50
printing establishment under superintendence of, recommended to be abolished	—	51
Stuart, Mr. F. B., tobacconist, Glasgow.—See *Examinations*.		
Sullivan, Richard, Esq., M.P., starch manufacturer, Kilkenny. See *Examinations*.		
Sullivan, Mr. B., paper manufacturer, Dublin ditto.		
Summary Jurisdiction—See *Court of*.		

	No. of Report	Page.
Superannuations, regulations respecting, approved	20	135
Survey of Tea, wholly inefficient for object intended	1	14 to 19
repeal of, recommended	—	14
security afforded, not commensurate with expense and inconvenience	—	26
reasons for opposition by the Excise for removal of	—	29 to 31
does not prevent adulteration of "Tea"	—	37 to 39
original reasons for placing "Wine" under survey	2	8
does not prevent adulteration	—	11
objections to its retention, and abolition of it recommended	—	14, 16
on *Brewers*, nature and presumed object of	4	6, 7
of little importance as securing duty on "*Malt*"	—	10—12
no preventive to use of deleterious ingredients, or against adulteration	—	12, 18
unnecessary in reference to licence	—	18
probable saving from abolition of	—	19
origin of, on "*Tobacco*" manufacturers	6	3
no prevention to use of smuggled tobacco	—	24
reasons of Excise for continuance of, on tobacco	—	30
detections of fraud, no proof of efficiency	—	34
discontinuance of, not desired by tobacco trade	—	35, 36
does not prevent adulteration	—	39
object of, in *Foreign Spirits*, the prevention of smuggling	—	42
more detections of fraud by information than by survey (Part 1.)	7	82
on dealer and retailer of spirits, no check on original distiller of grain spirit (Part 2.)	7	9
manufacture of *potato flour* suspended in consequence of	8	20
on vinegar-dealers, recommended to be abolished	9	12
heavy expense of, on glass works	13	54
on stained paper, recommended to be abolished	14	38
on makers of tea-trays and papier-mâché, recommended to be abolished	14	28
daily, on maltster, recommended to be substituted for five times a fortnight	15	65
on tallow-melters, recommended to be continued till reduction of duty on soap, and afterwards an occasional inspection substituted	17	42
on brickmakers	18	6
all cautionary surveys recommended to be discontinued	20	95
Surveying-general Examiners' establishment	20	77
present and former establishment, compared	—	78
duties of, discussed	—	79, 80
expediency of their travelling in pairs, considered	—	82
travelling expenses, compared with Surveyors-general of the Customs	—	83 to 86
twelve, doing the duty of collectors	—	87
changes in classes of, suggested	—	88
Surveying Officers, comparative statement of establishment and salaries in 1797 and at present	20	93, 94
discontinuance of removals recommended	—	105
expense of removals, (1834)	—	107
Sweetman, Mr. P., brewer, Dublin.—See *Examinations*.		
Sweets, licence for manufacturers of, recommended to be revived	19	49
retailer's licence recommended to be increased	—	49
Tallow-melters and Candle-makers, licence duty on, recommended to be revived	19	26
Tax on surveying officers' horses, exemption from, recommended	20	137
Taylor, Mr. Jos., maltster, Bishop's Stortford See *Examinations*.		
Ditto with deputation of maltsters ditto.		
Taylor, Mr. William, soap-manufacturer, Edinburgh ditto.		
Tea, subject to a high rate of Customs duty	1	5
description of Excise control	—	8
collection of duties on, recommended to be transferred to the Customs	—	26
adulteration of, cannot be prevented or detected by Excise system	—	37 to 39
licences to dealers in, rateable principle recommended	19	20 to 22
Tea-trays and Papier Mâché, repeal of surveys on makers of, recommended	14	28
Tennant, Mr. Charles, soap-manufacturer, Glasgow See *Examinations*.		
Tennent, Mr. Hugh, brewer and maltster, Glasgow ditto.		
Thompson, Mr. James, supervisor of Excise, Gateshead ditto.		
Thornton, Mr. W. T., clerk of securities, Excise ditto.		
Thwaites, Mr. W., tea-dealer, London ditto.		
Tippling Act, repeal of, recommended (Part 2.)	7	19
Tobacco, abolition of survey and permits recommended	6	—
and Snuff-manufacturers, new scale for increase of licence duty submitted	19	50
dealers, ditto. ditto	—	51
Townland Fines, revival of, in Ireland, not recommended (Part 1.)	7	87
Traders, recommended to be furnished with a digest of the Excise regulations affecting them	14	—
Treasury, Minute of 1833, on the Excise accounts adverted to	11	15, 16
annual estimate to be sent to, of gross revenue paid into Exchequer	—	57
letter of 1797, respecting reduction of salaries referred to	20	12, 134
number of memorials to, accounted for	—	24
letters from, to Excise, failed in attaining a sufficient diminution of establishment	—	127
proper control of, over the Revenue departments defined	—	129, 130
Trimmer, Mr. J. R., brickmaker, London See *Examinations*.		
Tucker, Mr. R. G., starch-manufacturer, Bromley, Middlesex ditto.		
Tullis, Mr. W., sen. and jun., paper-makers, Edinburgh ditto.		

	No. of Report	Page.
Turner, Mr. Samuel, candle-manufacturer, London . . See *Examinations*.		
Twining, Mr. Richard, tea-dealer, London . . . . ditto.		
Universities, allowance to, recommended to cease on the reduction of the duty on paper	14	27
Vinegar and Pyroligneous Acid Manufacturers, separation of premises in relation to, for revenue purposes not called for	9	11
makers of, for sale, renewed recommendation for repeal of duty, but licence to be continued	19	51
War Office, practice of, in support of recommendations for registering letters and papers	20	120
Warehouse for Seized Goods, establishment of, duties properly performed . .	20	64
Watson, Mr. J., and Mr. F. Pellatt, of the Clyde Flint Glass Works . . . . . } See *Examinations*.		
Watson, Mr. James, collector of Excise, Haddington . . ditto.		
Watt, Mr. G., distiller, Dundee . . . . . ditto.		
Waymouth, Mr. H., and others, deputation of London distillers . ditto.		
Westrup, Mr. William, maltster, Bromley . . . . ditto.		
Wetting or Steeping of Grain, remarks on	15	34
Wheat, quantity of, required for starch in Great Britain	8	23
Wheatly, Mr. B., auctioneer, London.—See *Examinations*.		
White Herring Fisheries, better arrangement of disbursements for, suggested .	11	58
Williams, Sir James, and Mr. Boyle, paper-stainers, London.—See *Examinations*.		
Wine, abolition of survey and permits in regard to, recommended . . .	2	—
drawback on, observations respecting	—	—
Winstanley, Mr. J. S., auctioneer, London . . . See *Examinations*.		
Wisker, Mr. J., stone-bottle manufacturer, Vauxhall . . ditto.		
Wood, John, Esq., chairman of the Board of Stamps and Taxes . ditto.		
Woodd, B. G., Esq., wine-merchant, London . . . ditto.		
Wright, Mr. Thomas, collector of Excise, Foxford . . . ditto.		
Young, Mr John, maltster, Sandal, near Wakefield . . . ditto.		

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EXCISE ESTABLISHMENT.

REPORT

OF A

COMMITTEE OF THE BOARD OF EXCISE,

APPOINTED TO

REPORT TO THE BOARD,

UPON THE SEVERAL

OBSERVATIONS AND RECOMMENDATIONS

OF THE

COMMISSIONERS OF EXCISE INQUIRY,

COMPRISED IN THEIR

TWENTIETH REPORT;

WITH

AN APPENDIX,

CONTAINING

THE SEVERAL DOCUMENTS AND ACCOUNTS REFERRED TO.

LONDON;
Printed for the Honorable Commissioners of Excise, at the Chief Office, Old Broad Street,
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1837.

CONTENTS.

	PAGE.
Preliminary Observations	3
Remarks on the competency of the Witnesses, not connected with the Excise, to give information on matters relating to that department	3— 7
Table of Gross Receipt, and per centage of Collection for England, 1797—1835, and points stated by Commissioners of Inquiry as specially deserving of notice	8
Causes affecting the rates per cent. of Collection for England, at different periods, analysed	10— 13
Consideration of Compare of Establishments with Amount of Revenue, for England, and with each other, at different periods	14— 21
Chief causes of fluctuations in Rates of Collection pointed out	21— 22
Examination of Salaries and other Charges of Management for England, in detail, 1797—1835	23— 29
Summary of Results	30— 31
Departments:—	
Secretary's Office	32— 40
Correspondents' Branch of do	40— 51
Solicitors' Department	51— 57
Summary Court and Registrar	58— 60
Commissioners of Appeal	60
Security Office	61— 63
Accountants' Department	64— 69
Comptroller of Cash	70
Comptroller General's Office	71— 72
Auditor's Office	73
Storekeeper's Office, and Printing Office	74— 81
Diary Office	82— 84
Permit Writers	85— 86
Warehouse for Seized Goods, and Excise Distillery	87— 90
Housekeeper's Establishment	91— 92
Port of London and Outports	92— 95
Surveying-General-Examiners	95—107
Examiners	107—109
Surveying Department	110—122
Revenue Police	122—126
Concluding Remarks:—	
Salaries	127—133
Superannuations	133—134
Postage of Letters	134—136
Tax on Officers' Horses	136
Stamps	136—140
Charges of Collection	140—147
System of Boards	147—148
The Board	148—176

REPORT

OF A

COMMITTEE OF THE BOARD OF EXCISE.

Preliminary Remarks.

THE Board having appointed a Committee to report upon the several observations and recommendations of the Commissioners of Excise Inquiry, contained in the Twentieth Report of the Commission,—

The Committee have the honor to state to the Board, that they have carefully considered the Report, and have arranged the information which they have been able to collect upon the different subjects referred to in it, under heads corresponding to those adopted by the Commissioners of Inquiry in the Twentieth Report.

Being anxious to receive with the greatest respect the recommendations of the Commissioners of Inquiry, the Committee have felt desirous of submitting to the favourable consideration of the Board every suggestion from the Commission which should, on mature investigation, appear likely to prove advantageous to the public service. On those points, therefore, on which the Committee have found themselves unable to acquiesce in the recommendations or observations of the Commissioners of Inquiry, they trust that they shall be enabled to show to the Board satisfactory and paramount reasons for their dissent; and that in whatever differences of opinion may be found to exist between themselves and the Commissioners of Inquiry, their object has been rather to remove any erroneous impressions which may have been formed of the general administration, or of the particular details of the establishments, than to offer any opposition to the professed objects of the Inquiry.

The Committee consider that some parts of the existing system have been misunderstood by the Commissioners of Inquiry, from the want of a personal acquaintance with the details of the departments, and from the erroneous impressions which the statements of some persons unconnected with the service, in whose opinions the Commissioners appear to have placed confidence, are calculated to produce.

Competency of Witnesses unconnected with Excise.

And here, before entering on the subject matter of the Report, the Committee are desirous of offering a few preliminary observations on the fitness, for the duty undertaken by them, of those witnesses not belonging to the Excise service (whether having been at any time connected with the department or not) who have been examined by the Commission on the several matters relating to the duties and proceedings of the Board and of the several departments; and whose evidence is found detailed in the Report.

Twentieth Report, p. 9.

The names and descriptions of the witnesses unconnected with the Excise service are given at page 9 of the Report, as follows:—

R. B. Dean, Esq., Chairman of the Board of Customs
Mr. Joseph Sayell,
Mr. Thomas Salter, } Retired Officers of Excise.
Mr. Joseph Lethem,
Joseph Hume, Esq., M.P.
P. H. Abbott, Esq.

Mr. Dean. Mr. Dean's examination was naturally upon matters relating to the practice of the Board and the Department of Customs; and it will be sufficient to advert to his opinions, if necessary, on any point connected with them, when the subject shall come under the consideration of the Committee.

Messrs. Sayell, Salter, and Lethem, are all persons who, having formerly belonged to the Excise service, have since relinquished it; and as considerable importance appears to be attributed by the Commission to the opinions of these persons on practical matters, even when opposed to those of the superior practical officers of the department, it becomes necessary to consider briefly what have been the opportunities of these persons to acquire information and to form opinions, superior, or at all equal in weight, to those of the ablest senior practical officers in the service.

Mr. Sayell. Mr. Sayell, who relinquished the service in May, 1828, was at that time a supervisor of five years standing, having been in the service altogether sixteen years and a quarter.

It appears that Mr. Sayell having applied for promotion, the Board, by Minute of June 17, 1826, ordered the usual examination of the books of his district, in order to ascertain his fitness for the higher station; when the result proved, from the many and various neglects of duty on the part of the officers under him, brought out by this examination, which he had failed to discover and report in his diaries, that Mr. Sayell had not fitted himself for the promotion sought; and accordingly his application was rejected by the Board.

Mr. Salter. Mr. Thomas Salter, now a maltster, and a dealer and retailer of spirits, had been employed as an officer ten years and a half, when he relinquished the service. His official character in this station appears to have been good, but the very great inferiority of his rank in the service must necessarily deprive his opinions, on Excise questions, of all weight when opposed to those of the superior practical officers.

Mr. Lethem. Mr. James Lethem, now a tobacco manufacturer in Leith, was employed about twenty-five years in the Excise service in Scotland, and was appointed from the Port department to officiate as chief Permit Examiner, in the room of Mr. Graham, promoted to the rank of Surveying-General Examiner; but Mr. Graham having subsequently obtained the Board's leave to resume his former station, Mr. Lethem was, in consequence, removed from the duty in which he had officiated as chief Permit Examiner during Mr. Graham's absence; and the import duties, to the establishment for the collection of which Mr. Lethem had belonged, having been, in the mean while, transferred to the Customs, he was appointed officer of Leith eleventh division; but he relinquished the service in dissatisfaction. This relinquishment took place in 1826.

However respectable in his private capacity Mr. Lethem may be, the account which he has himself given of his conduct, as a surveying officer under the Scotch Board of Excise, is such, that the Committee can certainly feel no regret at his being no longer in the service. Of course his acts, as now avowed, were not known to the Scotch Board at the time, or they must have subjected him to the Board's severe displeasure.

At page 46 of the Sixth Report of the Commissioners of Excise Inquiry, Mr. Lethem is reported to have stated in evidence to the Commissioners, as follows:—

Sixth Report, p. 46. So numerous and complicated are the evils of the Excise laws, that were it not for the humane feelings of the local officers leading them, at the risk of their situations to "*stamp*" many of their useless surveys and interferences, the situation of traders would sometimes be most painful.

In a note is the following:—

To stamp a survey is to account in their books for having made one of the prescribed interferences while not actually doing so. I never saw nor knew any Exciseman that stamped any survey which would have put the duties to hazard. It is surveys only, that serve no purpose but to annoy the trader. Mr. Lethem. Sixth Report, p. 46.

The Board are aware how severe a penalty is attached to "*stamping*," or *entering feigned surveys in the survey book*, which, whenever detected, is invariably followed by the dismissal of the officer from the service, a rigour which has been constantly recognized by the Board as necessary to prevent a malpractice on the part of the Excise officer, which, if introduced generally without detection, would render the evidence of the survey book of little or no value, and would thus overturn the whole system on which the Excise duties are at present charged. Mr. Lethem, indeed, professes in the note to limit his approbation of stamping, or entering false surveys, to the case of one class of surveys; but of course no such right of judgment on the part of any officer could for a moment be recognized by any superior administrative authority; and the avowal of such conduct in an officer, as a supposed merit, can only imply that Mr. Lethem, supposing his honesty not to be impugned, displays a want of judgment which must wholly deprive his opinions of any weight upon points relating to the discipline or practice of the Excise service, even if his position in the establishment had otherwise been such as to give any authority to his views in matters of this description.

Mr. Lethem's evidence in the following page, the 47th, exhibits him in an equally extraordinary position, as follows:—

In 1802, when I came into the Excise, marking any thing in such books [*the books in which traders are required by law to enter their sales of certain articles*] appeared to have gone into general disuse in Scotland, they were sometimes put into the hands of such traders, and used as instruments of tyranny, putting poor country people especially in fear, and keeping them in abject submission to the Exciseman, who wantonly threatened them with the £100 penalty for not doing what it was impossible for some of them even to attempt. A man whom I once succeeded in a division, had so alarmed some poor people who sold tobacco and snuff, that they gave up selling it. *I burnt the books he had left in their custody before their eyes, telling them to resume their little business and that they never would be troubled by me.* Sixth Report, p. 47.

What it was that so "alarmed" the "dealer in tobacco" as to make him give up selling it because he had been furnished by his surveying officer with the books in which he was required to enter the quantities daily sold by him, does not appear; when, however, it is considered that in spite of the vigilance of the Customs and Coast Guard, a considerable quantity of smuggled tobacco does find its way into the country, and that the only check against its getting into the hands of the dealers, is that of the chance of detection in their stocks, it might happen that the alarm so felt at receiving books for the entry of sales, through which detection in the receipt of the smuggled article was supposed likely to be effected, arose from any thing but a feeling of innocence on the part of the dealer. But whatever were the motives of the dealer, the conduct of the officer, now a dealer in tobacco himself, who could openly burn these books left by the Board's order with the trader by the officer who had previously belonged to the division, telling the dealers "to resume their business and that they never would "be troubled by him,"—must be regarded as so singularly improper, as at the least to prove that the opinions of a man so devoid of judgment are entirely without value.

The Committee must also observe that, from the inferior rank of these persons while in the service, their opinions even on points with which any of them have been conversant, cannot justly be regarded as of any real weight, when at variance on practical points with those of the Surveying-General-Examiners, the Under Secretary, and others of high rank in the Surveying Establishment, whom the Commissioners of Inquiry have likewise examined on the same subjects.

But it will also be seen that very many of the opinions and statements offered by Messrs. Sayell, Salter, and Lethem, relate to subjects directly concerning the Board, the departments at the chief office, and the superior officers of the establishment, with which these retired officers can never have had any opportunity of becoming conversant, and in which their ignorance is obviously as great as a consideration of the foregoing facts would lead the Board to expect to find it.

Mr. Hume, M. P.

The examination of Mr. Hume, M. P., has been confined to the subject of the Excise printing establishment, on which the Committee will have to offer several observations when they come to the consideration of the department to which this gentleman's evidence refers.

Mr. P. H. Abbott; his Inquiry limited to the Accounts.

With Mr. P. H. Abbott the Board are already acquainted, as the gentleman deputed by the Commissioners of Inquiry, with the sanction of the Lords of the Treasury, to inquire into and report upon the system of Excise accounts, the consideration of which is comprised in the Eleventh Report.

The Board will recollect the satisfaction they felt in meeting most fully the views and wishes of the Commissioners of Inquiry, by laying before Mr. Abbott, in the most unreserved manner, every document in the department connected with the subject of his inquiry, and by instructing the General Accountants and others to afford him every assistance and information in their power, which indeed was acknowledged by the Commissioners of Inquiry in their Eleventh Report, where it is stated that Mr Abbott, in the course of his inquiry into the system of Excise accounts, "received every facility and assistance from the Commissioners of Excise by means of a ready access to the various books, and other documents in the several offices connected with the accounts."

And had any instructions received by the Board authorized their laying open the other departments under their management, to the similar inspection and inquiry of Mr. Abbott, or of any other gentleman deputed by the Commission, the Board would unquestionably have been as anxious to meet the wishes of the Commissioners of Inquiry on this point, as on the subject of the inquiry into the department of the accounts.

It is obvious, indeed, that in a consideration of the minute details of a number of departments, new to the Commissioners of Inquiry, it was most desirable, for the satisfaction of the Board, as well as of the Commission, that the latter should either have the advantage of a local inspection and inquiry on the part of one or more of its members; or, if this should be incompatible with their other avocations, that some able person should be deputed by them to make himself master of the details of every department, and having considered the value of each arrangement,—after ascertaining from the Board, and the principal officers of the several establishments, what might be their opinions and their reasons for them,—to report fully to the Commission on each branch.

The views so formed by an able and candid mind, unbiassed by any prejudices in favour of the system acted upon, but at the same time free from any undue feeling of prejudice against the existing establishments, might have proved extremely valuable; and the Board were continually in expectation that some person would be introduced to them as charged with the execution of this highly important duty, Mr. Abbott's previous official commission having been specially limited to the inquiry into the department of accounts.

Expected personal Inquiry into Establishments.

Commenced by Mr. Wickham,

Mr. Wickham, one of the members of the Commission, commenced indeed an attendance at the chief office, with the expressed intention of making himself personally conversant with the various duties of the in-door establishment, and the Board were highly gratified with the enjoyment of this opportunity of making the arrangements fully known in detail to a member of the Commission in every

way so well qualified for the investigation, and of receiving eventually any suggestions he might make on the subject of the Board's existing regulations.

but not proceeded with.

But Mr. Wickham was unfortunately very soon rendered unable to continue his visits at the chief office, through illness, which eventually obliged him to quit England for the recovery of his health, when he retired altogether from the Commission; and the Board having heard nothing more of any local inquiry on the part of the Commission or its agents, concluded that this was not, under the circumstances, deemed necessary.

Mr. Abbott examined on numerous points of management, &c. not connected with his Inquiry.

The Board were therefore extremely surprised to find, on perusing the Twentieth Report of the Commission, printed and laid before the House of Commons immediately before the close of the last session of Parliament, that a large number of pages in the Appendix were filled with an examination of Mr. Abbott, on subjects connected with the management of the Board, and the conduct of the various departments in the chief office, and elsewhere;—with an inquiry into none of which had Mr. Abbott been charged, and concerning which, as he had obtained no information from official documents or direct evidence, he was unable to give any account derived from recognised facts, or to offer opinions founded on correct data.

Consequent defects and errors in Mr. Abbott's statements and opinions.

Under such circumstances the Board will not be surprised to learn that on those subjects, unconnected with the departments of accounts, &c. (on which alone Mr. Abbott, having been duly authorized to inquire, had had the means of ascertaining facts, and forming opinions) Mr. Abbott's statements founded on supposed information, avowedly received at second and third hand, are, as might indeed have been expected, full of the gravest errors, and his opinions consequently are without value, on subjects with which he is thus so imperfectly acquainted.

His Evidence disregarded accordingly by the Commission;

The Committee observe indeed that the Commissioners of Inquiry in their voluminous Report, consisting of one hundred and fifty-four pages, do not, in the mass of evidence quoted by them from the Appendix, offer a single extract from the evidence of Mr. Abbott; from which the Committee must conclude that the Commissioners of Inquiry had themselves become alive to the total want of authority of Mr. Abbott's supposed information, and had taken this method of implying their view of the value of opinions formed under circumstances which did not afford the means of ascertaining the real facts.

and not adverted to in this Report for the same reason;

As therefore the Commissioners of Inquiry do not refer to any part of Mr. Abbott's evidence on the subjects entered upon in the Twentieth Report, the Committee will feel it unnecessary to depart from the principle thus pointedly acted upon by the Commissioners of Inquiry themselves, by making any further allusion to this gentleman's evidence on any subject relating to the Excise,

excepting as regards Accounts, in Eleventh Report.

excepting that of the accounts and the departments immediately connected with them, which the Commissioners of Inquiry authorized Mr. Abbott to investigate, and on which they gave an opinion in their Eleventh Report, again referred to by them in the Twentieth Report now under consideration.

Having offered the foregoing preliminary observations, the Committee propose to consider, in order, and as briefly as the nature of the subjects will admit of, the statements, reasonings, and recommendations of the Report itself.

Twentieth Report, p. 4. Gross Receipt and Per Centage of Collection. 1797—1835.

The Report opens with the following table at page 4.

A RETURN of the Gross Receipt of Revenue, Drawbacks and Repayments, Payments into the Exchequer, and Rate per Cent. on the Collection of the Gross Revenue for ENGLAND for each Year, from the Year 1796 to the 5th January, 1836.

Years.	Gross Receipt.			Drawbacks and Repayments.			Payments into the Exchequer.			Rate per Cent. on the Collection of the Gross Revenue.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1797	11,069,668	15	7	1,164,034	3	6	9,452,887	16	8	3	14	4½
1798	11,536,463	15	5	1,202,201	4	6	9,872,025	16	5	3	10	11½
1799	13,366,240	5	5	1,443,539	13	2	11,429,523	13	6	3	3	7¼
1800	11,994,199	6	0	1,291,246	11	3	10,198,749	0	0	3	12	1
1801	12,507,857	14	5	1,352,914	6	10	10,529,110	0	0	4	9	2
1802	15,517,290	16	8	1,143,287	19	5	13,774,158	8	10	3	7	0¼
1803	18,193,954	3	11	726,654	2	3	16,889,373	19	11	2	17	9¼
1804	20,985,644	2	9	899,909	13	8	19,448,143	3	3	2	13	1½
1805	22,582,892	1	11	940,413	18	5	21,015,539	3	11	2	10	0
1806	23,414,796	6	7	1,019,656	4	10	21,739,067	12	10	2	9	6¼
1807	23,804,083	18	5	1,013,107	14	9	22,087,226	0	0	2	14	6
1808	24,614,787	7	4	917,472	6	11	22,933,712	5	0	2	16	5½
1809	23,352,582	3	7	1,338,029	13	3	21,273,197	0	0	3	0	1¼
1810	25,414,824	3	8	1,259,327	8	0	23,382,772	10	0	2	18	0
1811	25,077,486	15	0	850,029	5	3	23,384,554	10	0	3	3	11¾
1812	22,768,716	2	2	956,786	17	2	20,961,813	7	0	3	12	7
1813	25,171,274	0	11	1,428,882	2	11	22,877,737	8	11	3	5	11¾
1814	26,897,375	8	1	2,314,761	12	10	23,649,676	0	0	3	4	0
1815	27,348,097	1	9	1,649,998	8	4	24,796,633	0	0	3	4	8¾
1816	25,381,617	10	10	2,775,528	19	3	21,553,638	11	3	3	13	2
1817	20,707,899	17	9	1,405,632	6	5	18,396,400	14	7	4	15	10½
1818	23,963,279	6	6	1,623,100	17	6	21,330,746	0	0	3	19	7¼
1819	23,821,841	6	3	1,356,634	4	5	21,492,839	16	10	3	19	10½
1820	27,116,914	6	0	1,412,917	7	6	24,742,242	0	0	3	10	7¾
1821	27,399,902	18	0	1,619,485	12	8	24,781,957	9	2	3	10	4¾
1822	26,932,231	5	1	1,908,056	8	9	24,022,441	0	0	3	10	7
1823	25,306,018	2	5	1,966,159	2	3	22,375,780	8	5	3	13	9½
1824	26,372,141	11	0	1,883,128	17	5¾	23,498,903	4	2	3	10	0¾
1825	21,791,263	19	10	3,109,120	14	0	18,055,446	15	9	4	1	8
1826	18,465,911	3	9	1,407,826	7	1¾	16,158,649	14	11	4	12	10
1827	18,109,795	4	4	1,746,798	12	6½	15,446,801	14	10	4	13	5¾
1828	19,542,492	3	2	1,918,077	9	2¾	16,718,861	11	1	4	4	10¼
1829	18,243,929	5	1	1,779,054	13	10½	15,761,547	15	10	4	10	1¼
1830	17,420,714	13	7	1,964,001	18	0¼	14,747,976	8	3	4	16	5¼
1831	14,323,298	10	11	1,230,175	4	8¾	12,411,676	0	10	5	11	3¾
1832	14,370,008	5	2	609,522	12	8½	12,909,188	12	11	5	6	2
1833	14,287,488	1	7	668,059	0	3¼	12,846,800	12	10	5	5	1¼
1834	12,303,650	1	11	538,068	12	7	11,061,893	17	11	6	1	8
1835	10,861,182	3	2	605.695	15	6¼	9,518,658	0	0	6	16	0

On this Table the Commissioners of Inquiry observe :—

Twentieth Report, pp. 4, 5.

We beg leave to direct especial attention to the above accounts, which will be found to contain a compendious statement of the most material facts relating to the Revenue of Excise; and as it appears to us that there are several circumstances arising out of a mere inspection of these accounts, which seem to call for remarks in the first instance, we shall submit some observations on those circumstances before we proceed to a regular examination of our subject.

Points specially deserving of Notice.

The points which seem to us to be specially deserving of notice are—1st, the number of persons employed, and the expense incurred for salaries, in the year 1797; and at the present time; 2ndly, the great advance in the rate per cent. for which the Excise Revenue is now collected; and, 3rdly, the comparatively small reduction which has been been made in the establishment since the transfer of many duties to the Customs department, and the repeal of several others.

In making comparative statements we have omitted Scotland and Ireland, because the Excise Revenues of these parts of the United Kingdom were under distinct Boards until the year 1823.

The Commissioners of Inquiry also give a table showing the number of persons employed, their salaries, and the gross receipt of the Excise Revenue for England in the years 1797, 1834, and 1835; on which they observe as follows :—

The following table contains a statement of the number of persons employed, their salaries, and the gross receipt of Revenue for England in the years 1797—1834, and 1835. Twentieth Report, p. 5. Numbers employed and Salaries. 1797—1835.

Year.	Number of Persons Employed.*	Salaries.	Gross Receipt of Revenue.
		£	£
1797	4,777	323,671†	11,069,668
1834	4,256	526,017	12,303,650
1835	4,190	518,620	10,861,182

It appears by this table that the gross receipt of Revenue in 1797 was greater than the gross receipt in 1835 by the sum of £208,486, and that the charge for salaries in 1797 was less than the charge in 1835 by the sum of £194,949.

It is proper to state, that the consolidation of the Scotch and Irish Boards with the English Board, which took place in 1823, has made the expense of the English establishment greater than it would otherwise have been; but this additional expense ought not to have been of very large amount, because the salaries of the officers employed in collecting the Excise duties in Scotland and Ireland are not charged in the account of the establishment for England.

* The Expectants are not included in these numbers.

† In 1797 fees were received which are not now received to the amount of £14,561, and which are not included in the sum of £323,671; but several of the offices have been a long time abolished in which the largest amount of fees were received.

The Commissioners of Inquiry observe further, at page 6:—

2. With regard to the increase which has taken place in the rate of charge per cent. for collecting the Excise revenue, it will be found, on referring to the table in the beginning of this Report, that some years ago the rate of collection was much less than it now is. During six years, to the year 1809, this revenue was collected at an average charge of £2 13*s.* 6*d.* per cent. per annum, on the gross Revenue; and previous to the year 1825 the rate per cent. had never exceeded £4, except in one year; but since 1825 the rate has been gradually increasing until it has become as high in the last year 1835 as £6 16*s.* per cent. This fact, of so great an increase in the charge of collection, as an increase from £2 13*s.* 6*d.* to £6 16*s.* per cent., of itself creates a strong necessity for inquiry, more especially as it cannot be alleged that any such change has taken place in the general state of the circumstances connected with this Revenue, as can be pleaded in justification for so unfavourable an alteration in the expense of the management of it. Twentieth Report, p. 6.

The Commissioners of Inquiry then give tables showing that import duties have been transferred from the Excise to the Customs, to the amount of £11,238,300 a year, and that Excise duties have been repealed to the amount of £6,782,000, between the years 1824 and 1834. These returns, however, appear to the Committee calculated to create confusion, in a compare previously limited, on the basis of the table at the opening of the Report, to *England*, since, although the fact is not specified, the amounts above quoted relate to the *United Kingdom*. Returns for *United Kingdom* and for *England only*, erroneously compared.

The Committee will, at the requisite period, show what the amounts under the above two heads were severally, as regards England.

The Commissioners of Inquiry subsequently make the following observations, at page 8:—

The number of persons employed in the department in 1824 was 7077, and the salaries amounted to £831,052 The number of persons employed in 1835 was 5780, and their salaries amounted to £706,237. So that the result of the great decrease in the business of the Excise since 1824 has been a reduction of 1297 persons, and of £124,815 a year in salaries, while the rate of charge per cent. for the collection for England has increased from £3 10*s.* 0¼*d.*, in 1824, to £6 16*s.*, in 1835. Twentieth Report, p. 8.

Here again the Commissioners of Inquiry have in part mixed up Scotland and Ireland in the compare, originally limited to England,—the numbers and salaries referred to in the above extract being for the *United Kingdom*, although this is not specifically stated, whilst the rate of charge per cent. for collection referred to, is stated to be, as it is, for *England*. Further Returns for *United Kingdom*, and for *England only*, compared.

As it appears very undesirable to confuse the reasoning upon points of compare, which, as previously stated by the Commissioners of Inquiry, in the quotation from page 5, of their Report, should be confined to England, by intro-

ducing any matter connected with the United Kingdom into the discussion, unless for the purpose of explaining any head in the compares relating to England,—the Committee will take the liberty to omit, with the above proviso, all consideration of the United Kingdom in the observations they may offer on the subject in question.

The Commissioners of Inquiry add:—

Twentieth Report, p. 8.

> We are of opinion that these reductions are not by any means so great as they ought to have been; and that the circumstance of so little advantage having been taken of the decrease of Excise business, for the purpose of effecting a proportionate reduction in the expenses of management, whilst it affords presumptive proof of the practicability of diminishing to a large extent the Excise establishment, as it is now settled, proves also the necessity for the intervention of some special authority in order to carry that diminution into effect.

The Committee have now, in the foregoing pages, extracted the observations on which the Commissioners of Inquiry seem to rely, as "affording presumptive "proof" unfavourable to the administration of the Board, and on which they assume that nothing can be urged in justification of the rate of charge for management, from any change in the general circumstances connected with this department.

The Committee, on the other hand, hope to be able to show satisfactorily, from a full consideration of the several points adverted to as specially deserving of notice, that the "presumptive proof" is not confirmed by the facts when all brought out, and rightly understood; and that "such changes *have* taken place "in the general state of the circumstances connected with this Revenue, as can "be pleaded in justification of the unfavourable alteration in the expense of the "management of it."

As the Commissioners of Inquiry follow up their observations on this subject when adverting to the numbers of the surveying establishment, the Committee will unite the consideration of such parts of the Report as appear to bear on the general question, with that of the opening of the Report.

Causes affecting the Rates of Collection at different periods to be analyzed.

The Board will be aware that between 1797 and 1835, a considerable increase has taken place in the rates of salary of most branches of the department; that between 1820 and 1835, there have, on the contrary, been reductions in the rates of several salaries. The causes, therefore, of the increase in the rate per cent. for which the Excise Revenue was collected in 1835 as compared with 1797, must differ in nature or degree from those which affect the compare between 1820 and 1835. These causes then must be separately considered; and it will be desirable to advert to the grounds of the several leading changes in the rate per cent. at which the Excise Revenue has been collected, through the periods in question, in order the better to obtain the data requisite for the proper consideration of the main questions arising out of the compares instituted by the Commissioners of Inquiry.

Transfer of Import Duties,

of Tea Duty.

But a large amount of the annual gross receipt consisted, up to the year 1825, of import duties, collected by the Excise till that time from an early period, but transferred to the Customs in that year; and another large amount arose from the duty on tea, until that duty was in like manner transferred to the Customs in 1834—these import and tea duties having together amounted to £10,102,817 for England in 1824, the year preceding the transfer of the import duties to the Customs, as shown by the following return:—

RETURN showing the Numbers Employed on the Establishment in Charging and Collecting the Excise Import Duties, Tea Duty, and Inland Excise Duties severally, for England, exclusive of the Establishment at the Chief Office, common to the several Branches of the Establishment; also the Numbers employed on the Establishment at the Chief Office, and the Total Numbers so employed together with Amounts of Import Duties, Tea Duty, Inland Excise Duties, and Gross Receipt of Revenue for England, and the Rate per Cent. on Collection of Gross Revenue in the Years 1797, 1806, 1811, 1815, 1817, 1820, 1824, 1829, 1831 and 1835.

Year.	Number of Persons employed.					Amount of Excise Import Duties.	Amount of Excise Tea Duties.	Amount of Inland Excise Duties.	Amount of Gross Receipt of Excise Revenue.	Rate per Cent. on Collection of Gross Revenue.
	Import Establishment.	Tea Establishment.	Inland Excise Establishment.	Chief Office Establishment.	Total Establishment.					
						£	£	£	£	£ s. d.
1797	536	65	3881	295	4777	2,172,695	1,025,189	7,871,784	11,069,668	3 14 4½
1806	632	74	4074	318	5098	4,925,841	2,594,417	15,894,538	23,414,796	2 9 6¼
1811	767	64	4256	334	5421	4,645,983	2,890,343	17,541,160	25,077,486	3 3 11¾
1815	791	57	4312	351	5511	4,878,378	3,460,269	19,009,450	27,348,097	3 4 8¾
1817	919	55	4342	342	5658	4,621,192	2,830,203	13,256,504	20,707,899	4 15 10½
1820	1028	86	4388	345	5847	6,190,513	3,133,392	17,793,009	27,116,914	3 10 7¾
1824	730	86	4147	352	5315	6,683,014	3,419,803	16,269,324	26,372,141	3 10 0¾
1829	*b* 57	86	4279	368	4790	*a* ———	3,321,721	14,922,208	18,243,929	4 10 1¼
1831	*b* 53	86	3852	*e* 382	4373	———	3,344,913	10,978,384	14,323,298	5 11 3¾
1835	*b* 51	*d* 32	3755	*e* 352	4190	———	*c* 59	10,861,123	10,861,182	6 16 0

a. In 1825, the Import Duties were transferred to the Customs.
b. Establishment retained in England for securing the duties charged in Scotland and Ireland on Home made Spirits brought Coastwise.
c. In 1834, the duties on Tea were transferred to the Customs.
d. Establishment retained to write Permits for the removal of Tea, but wholly discontinued, since the date of the Return, on the abolition of Tea Permits.
e. The Establishment in these years is for the United Kingdom, and includes the various Persons transferred from Edinburgh and Dublin to the Chief Office in London at the dissolution of the Local Boards in 1830.

Analytical Table of Receipts,—Establishments,—and Rates of Collection at different periods, 1797—1835.

Difference in cost of charging Import and Inland Excise duties.

The Committee, therefore, in reference to the preceding Return, feel it desirable to preface the consideration on which they propose to enter, with some observations on the relative modes of charging and collecting import duties, and inland Excise duties; and on the consequent relative expense incurred by the Excise in charging and collecting these two classes of duty. Inland Excise duties being charged by means of a close survey of the processes of manufacture of the several articles on which the duty is leviable, it follows that the Excise officers who charge the duty, must necessarily traverse the country amongst the various traders who are to be surveyed. The surveys requisite to ascertain the quantity of the article really manufactured, which is to be charged with duty, must be frequent, and each survey occupies a considerable portion of time. And as a great body of the traders are not resident in towns, but are scattered over the country, it also follows that much time is necessarily consumed by the officers and supervisors in going from the residence of one trader to that of another; in fact, at least half the time of the officers and supervisors which can be devoted daily to out-of-doors business, is consumed in moving between the several traders.

In the charge of import duties, on the other hand, the imported article on which the duty is to be charged, is brought by the importing vessel to the port where the charging officers are stationed, and where, without any reiteration of surveys during a protracted process of manufacture, and without the loss of time in passing from one distant place to another, incurred in charging inland Excise duties, the officers are enabled speedily to take account of the cargo, and charge the appropriate duties.

Charge of Inland duties more expensive;

than of Import,

Hence, as regards the charge and collection of inland Excise duties, and of import duties, severally, the former is, in the nature of things, a much more expensive process than the latter; and, consequently, the per centage of the charge of collection of inland Excise duties must naturally be much higher than that required for the charge and collection of import duties.

or Tea duties.

With regard to the charge and collection of the duty on tea, the rate per cent. during the time of the collection of this duty by the Excise, was still less than that on imports,—the duty, whilst under the Excise, having been determined by the price obtained for the tea at the periodical sales held by the East India Company, which was ascertained simply by a person attending the sales on the part of the Excise, to note the prices at which the several lots were sold at the auction.

To prove undeniably the truth of the principle here laid down, it is only requisite to ascertain the amounts of Excise import, tea, and inland duties, respectively, and the numbers of the establishment employed in charging and collecting them severally, at any period during which the import and tea duties were collected by the Excise. In the year 1824—the year preceding the transfer of the import duties to the Board of Customs—the compare is as follows:—

YEAR 1824.

Shown by proportion of Establishments to amount of different classes of duty.

Branches of the Establishment employed in charging and collecting, exclusive of Establishment at the Chief Office, common to each Branch.	Number of Establishment employed.	Amount of Duties.	Proportion of Persons to Amount of Duty.
		£	£
Import Establishment	730	6,683,014	1 to 9,154
Tea ditto	86	3,419,803	1 to 39,765
Inland Excise ditto	4,147	16,269,324	1 to 3,922

From the foregoing account it will be seen that the number of persons employed in the inland Excise establishment, is proportionably more than double that of the import branch, with reference to the charge and collection of an equal amount of duty, and that the difference between the numbers of the inland Excise and the tea establishments is even relatively greater.

Having thus demonstrated how much larger, and consequently how much more expensive an establishment is required for the charge and collection of inland Excise duties, than for the charge and collection of import and tea duties, it is obvious that it will be necessary when drawing comparisons, instituted by the Commissioners of Inquiry, between the amounts of Excise revenue, and the numbers of the establishments employed in the collection, to take into consideration in what proportions the gross receipt comprised these essentially different classes of duty, at the periods to be compared.

Receipt of 1835 contains only *Inland* duties.

And as the Excise gross receipt consisted in the year 1835 of nothing but the expensively collected inland duties, whilst in the year 1797, the total of the gross receipt, though it did not vary above £200,000 from that of 1835, comprised import and tea duties to the amount of about two-fifths of the whole,—any compare of the rate per cent at which the gross receipt was collected in 1797 and 1835, severally, is evidently fallacious, without a due allowance for this difference.

Consequent allowance to be made on a compare with 1797.

Compare of *Surveying Establishment* with gross receipt.

The Commissioners of Inquiry proceed, at pages 93 and 94 of the Report, to draw comparisons between the relative numbers of the surveying establishments, and the gross receipt of revenue for England, at different periods.

On the London Surveying Establishment, and the amount of Excise duty paid directly into the Chief Office, they remark as follows, at page 94 :—

Twentieth Report, p. 94.

It is to be observed that, with respect to the London district, a very considerable reduction of officers took place some years ago. In 1819 a new arrangement was made of the whole business in London, by which a large saving of expense was effected; but there was ample room for such a change, as nothing could be more extravagant than the old establishment. If the several recommendations, which we have proposed in former Reports, and which we propose in this, for diminishing the business of the department, be adopted, a very considerable further reduction ought to be made in the London surveying establishment. The revenue paid directly into the Chief Office has of late years been very much diminished. The amount of Excise duty paid directly into the Chief Office was, in 1829, £6,013,157; in 1833, £4,951,659; and in 1834, exclusive of the duty on tea, transferred to the Customs, £1,462,919.

Saving effected by Board in 1819—in London branch.

On this extract the Committee would observe that if "in 1819 a new arrangement was made of the whole business in London, by which a large saving of expense was effected"—this saving, having been made by the Board under its ordinary management, might, they would have expected, have met with unqualified approbation from the Commission, especially as it is not stated that the present establishment is too large for the existing survey, and it is moreover found to be less than the London surveying establishment in 1797, by one hundred and fifty-six persons, the numbers being

Numbers actually less in 1835 than in 1797.

In 1797	706	Persons.
1835	550	do.
Decrease	156	do.

With regard to the future, the Committee feel no doubt from the manner in which the surveying branch is continually revised and laid out anew, as the work varies, that the London surveying establishment will be as readily placed on a footing in accordance with the amount of work to be performed by it, whatever that may be.

Incorrect statement of Revenue paid at the Chief Office,

The last sentence in the paragraph quoted from the Report of the Commission calls also for an observation from the Committee, as those who may not turn to the Appendix may be led by it into the mistaken supposition that the reduction between 1829, or 1833, and 1834, in the amount of Excise duty paid directly into the Chief Office, "exclusive of the duty on tea transferred to the Customs," is to

be found by obtaining the difference between £6,013,157 in 1829, or £4,951,659 in 1833, and £1,462,919 in 1834.

corrected.

By reference, however, to the Returns in the Appendix, it appears that the amounts of duty paid directly into the chief office in 1829, 1833, and 1834, were, severally, £6,013,157, £4,951,659, and £2,918,371, amounting, "*exclusive of the duty on tea*," to £2,691,471 for 1829, £1,507,580 for 1833, £1,462,919 for 1834. It appears also by reference to the same Returns, that the difference between the amounts for 1829 and for 1834 does not wholly arise from repealed duties—£901,735 only being the amount lost by repeal of duties, and the remaining difference, amounting to £326,817, arising from decrease of the duty on soap, and a partial falling off of the duty on spirits, neither of which decreases have diminished the business of the surveying officers.

Country Surveying Establishment and gross Receipt for the *whole of England* (improperly) compared.

On the numbers of the English Country Surveying Establishment, and the amounts of the gross receipt of revenue for England, the Commissioners of Inquiry observe as follows, at pages 93 and 94 :—

Twentieth Report, pp. 93, 94.

In 1797 the number of officers employed for the country establishment of England was 3,155, and their salaries amounted to £214,564, the gross receipt of revenue for England being £11,069,668.

In 1815 the number of officers employed for the country establishment of England was 3,516, and their salaries amounted to £394,332, the gross receipt of revenue for England being £27,348,097.

In 1824 the number of officers employed for the country establishment of England was 3,471, and their salaries amounted to £394,686, the gross receipt of revenue for England being £26,372,141.

In 1835 the number of officers employed for the country establishment of England was 3,186, and their salaries amounted to £363,440, the gross receipt of revenue for England being £10,861,182.

In comparing 1835 with 1815 we see that, notwithstanding the gross receipt is now less by £16,486,915, the number of officers is less only by 330, and that the salaries are of less amount only by £30,892.

In comparing 1835 with 1824 we see that, notwithstanding, since 1824, duties have been transferred to the Customs which produced £11,238,300 a year, and duties repealed which produced £6,782,000 a year, making together £18,020,300, in 1835 the number of officers employed is less only by 285, and that the aggregate amount of salaries is less only by £31,246.

An examination of the above comparative statements must, as it appears to us, necessarily lead to the conclusion that the reductions in the surveying establishment have not kept pace with the reductions in the business which they are appointed to perform; and consequently that the number of that class of officers appearing on the last return referred to is greater than can be justified by the actual demands of the service.

The Board will readily perceive that the Commissioners of Inquiry have here been led into considerable errors in the deductions drawn from the data reasoned upon.

Fallacy of the compare.

The numbers the Commissioners have selected are those of a part only of the Excise Establishment of England, namely, the *Country* Surveying Establishment; whilst the amounts of Revenue given are those of the entire Gross Receipt of Revenue for England. The Committee have already fully explained the very different processes by which import, tea, and inland Excise duties, severally, have been charged and collected, and the very different rate of expense at which this is effected in the several cases, owing to the great difference in the number of persons required to charge and collect a given amount of duty of the three classes. But supposing the relative amount of these three classes of duty in each year not to have varied materially, in the three first periods referred to by the Commissioners of Inquiry, namely, in 1797, 1815, and 1824, and, consequently, that something like a sound compare might possibly be thus obtained for these three years, between the numbers employed, though in one branch only, and the total of the gross receipt,—still it is obvious that a similar result cannot possibly be obtained by a compare, on such a plan, with a year like 1835, in which the gross receipt had wholly lost the cheaply collected import and tea duties, and no longer consisted of any thing but inland Excise duties.

Fallacy of the compare in other respects.

But it appears to the Committee, further, that even assuming the data, the deductions adopted are not necessarily valid.

The Commissioners of Inquiry observe in the foregoing extract,—

In comparing 1835 with 1815, we see that, notwithstanding the gross receipt is now less by £16,486,915, the number of officers [*of the Country Surveying Branch*] is less only by 330. Twentieth Report, p. 94.

Now it appears to the Committee that the diminution in the gross receipts (consisting, as the gross receipts avowedly did in 1815, of import duties, tea duty, and inland Excise duties) of £16,486,915, can of itself offer no proof that the reduction of three hundred and thirty officers *of the Country Surveying Establishment*, was insufficient; since, supposing this £16,486,915 to have consisted of import duties, tea duty, and London inland Excise duties, with the charge and collection of which the Country Surveying Establishment was not concerned, a diminution of three hundred and thirty persons in the Country Surveying Establishment might be even an excessive reduction.

But the Commissioners of Inquiry again observe,—

In comparing 1835 with 1824, we see that notwithstanding, since 1824, duties have been transferred to the Customs, which produced £11,238,300 a year, and duties repealed, which produced £6,782,000, a year, making, together, £18,020,300, in 1835, the number of Officers [*of the Country Surveying Branch for England*] employed, is less only by 285. Twentieth Report, p. 94.

Here the compare is obviously confused, since, as already pointed out by the Committee, the £18,020,300 relates to the *United Kingdom*, whilst the two hundred and eighty-five officers belong to the establishment for *England*.

But as the *Country Surveying Establishment* did not charge and collect any part of the amount transferred to the Customs, consisting as it did of import and tea duties only, it appears that these furnish no data whatever on which to decide "that the reductions in the surveying establishment" (of which indeed the Country Surveying Branch only is at all adverted to in the compare) "have not "kept pace with the reductions in the business which they are appointed to "perform."

Consideration omitted in the Compare of Establishments and Revenue.

It will be obvious to the Board that in order to draw any sound inferences from a compare of the establishment, and the gross receipt of Revenue for the years 1797, 1815, 1824, and 1835, severally, the relative amount of the gross receipt should be selected, if the *Country* Surveying Establishment be taken as the base of the compare, or that if the whole of the gross receipt for England be taken as the base of the compare, then the whole of the establishment for England should be taken also. And in viewing the result as regards the year 1835, the following facts must also be taken into consideration:—

1st. That a portion of the establishment of the chief office, though borne on the establishment for England, belongs properly to the Scotch and Irish establishments, having been actually transferred and added to the previous establishments for England at the chief office, as Accountants, Secretary's Assistants and Clerks, Surveying-General Examiners, and Examiners, in consequence of the consolidation of the Boards in 1823, and the breaking up of the Local Boards in Edinburgh and Dublin, in 1830;

2dly. That the gross receipt of Revenue for 1835 contains no proportions of the comparatively cheaply collected duties on imports and tea, transferred to the Customs, of which such large amounts appear in the gross receipt of the other years of the compare; and

3dly. That the reduced remaining inland Excise duties are necessarily collected at a greater expense per cent. in 1835, than the larger amounts of these duties were in 1815 and 1824.

Such a compare, the foregoing facts being duly taken into consideration, will *not* be found, by any means, to "lead to the conclusion that the reductions in "the establishment have not kept pace with the reductions in the business which "they are appointed to perform, and consequently that the number of officers "appearing in the last return is greater than can be justified by the actual de-"mands of the service." Twentieth Report, p. 94.

Reductions shown to be considerable,

But it may be as well here to prove to the Board that the reduction of 330 officers of the *Country Surveying Establishment* since the year 1815, and of 285 since the year 1824, of which reductions the Commissioners speak, in the paragraphs already quoted from page 94, so disparagingly, will, in fact, be found to be very considerable, when the very peculiar effects of reduction of duties as operating on Excise surveys is considered.

by analyzing the time occupied in Surveys and Riding at different periods.

This the Committee now propose to prove, by analyzing the work performed by Country Ride Officers, by Footwalk or Division Officers, and by Supervisors; and thus showing that from the increased time necessarily consumed in going from the residence of one trader to that of another, as the traders become more widely separated from each other, a great counteracting principle is continually at work, by which the number of persons employed in the charge and collection of inland Excise duties, must always be relatively increased on a compare with the amount of duty charged and collected, in proportion to the diminution of the number of traders to be surveyed.

An Excise officer's duty is laid out so that he may be occupied from eight to ten hours daily in out-of-doors business, leaving his books to be made up at other intervals.

Ride Officers.

In a Ride, the out-of-doors business of the officer is divided between surveying traders, and riding between the residences of the several traders.

Appendix, No. 7.

The annexed return shows, that on the average of six Rides, in different parts of England, in the year 1824, the out-of-doors business was laid out to occupy the Ride Officers, on an average, nine hours and a half per day, and that this time was equally divided between surveying and riding; four hours and forty-five minutes being given to each.

But on taking a similar account of six Rides in the same districts in the year 1835, it appears that the average out-of-doors day's work of nine hours and ten minutes, was divided as follows:—

	H.	M.	
Riding	5	45	
Surveying	3	25	
Total	9	10	per Day

Thus the time occupied in riding between surveys was,

In 1824	4	45	
1835	5	45	

Whilst the time which could be devoted to surveys was,

In 1824	4	45	
1835	3	25	
Difference	1	20	per Day.

Making a decrease, in the time which can be devoted to surveys, in 1835, of 1 hour and 20 minutes on 4 hours and 45 minutes, equal to 28 per cent.

In the Rides in which this difference has arisen, the duties on candles, leather, and beer, have been repealed, and, consequently, as the Rides have been increased in extent, the remaining traders under survey are found at greater distances from each other in the latter, than in the former year, and a consequent increase in the time expended in riding has occured.

The same repealed duties are naturally not to be found operating exactly similarly in all parts of England, but as there have been several other duties repealed, which have not affected the six Rides in question, viz.: salt, printed cottons, and some others of less importance, these six Rides may be regarded as furnishing a sufficiently fair average to reason from, with respect to the operation of the general principle which has affected the business more or less, as

regards the time occupied in riding and surveying, severally, by Ride Officers throughout England.

But though the surveying work of a large number of Ride Officers is, by these data, apparently got rid of, and the remaining officers are still fully occupied, performing on an average, upon the data of the return, out-of-doors business during upwards of nine hours each day—the actual difference between the number of Ride Officers on the establishment in 1824, viz. 1,562, and in 1835, viz. 1,499, is only sixty-three, the additional time spent in riding, making up the difference.

Country Division or Foot-walk Officers are placed over traders in towns and their immediate vicinities, where, from the proximity of the traders to be surveyed, the officer is not required to keep a horse. Division Officers.

In these Foot-walks it is obvious that very much less of the time of the officer is lost, in going from one trader to another. The exact amount of time spent otherwise than in actual surveys cannot be ascertained; the annexed return, therefore, gives only the whole time occupied by the Foot-walk Officer in his out-of-doors duties, in 1824 and 1835, severally, by which it will be seen that in the new allotment of business given to him under the new arrangement of the Divisions since the repeal of duties, and the consequent diminution of the number of traders under survey, the daily business of this officer is not diminished. Appendix, No. 7.

But as the time lost in passing from one trader to another, is necessarily much less in a compact Division or Foot-walk, than in the much wider Ride, the inquirer would expect, upon the foregoing principles, to find the actual reduction in the number of Division Officers much more considerable. Accordingly in 1824 the number of Division Officers was 1,256 (having been previously reduced, since the year 1815, from 1,321), and in 1835, 1,023,—the difference showing an actual reduction of 233 since 1824.

In London, also, the reduction of Division Officers (exclusive of principal officers) has been from 201 (the number in 1824, previously reduced since 1815 from 273,) to 150; amounting to an actual reduction, since 1824, of 51. London Officers.

The same principle as that shown to affect the business of Country Ride Officers, applies to the duties performed by Supervisors, who are usually employed from fourteen to fifteen hours a day in the business allotted to them in the arrangement of their districts. The labour of the Supervisor is divided between riding from one trader to another, making surveys on traders, and examining the books of the officers under him. The division of a Supervisor's time in the discharge of these duties has been found, on an average of six districts in different parts of England, to have been, in 1824, as follows, as shown by the annexed Return:— Country Supervisors. Appendix, No. 7.

Riding	$4\frac{3}{4}$	hours a day.
Surveying..	$7\frac{1}{3}$	,, ,,
Examining books	$2\frac{3}{4}$	,, ,,
Total	$14\frac{5}{6}$	

but in 1835 (the Supervisors' districts having been intermediately newly arranged, owing to the change required by the alteration in the number of certain traders, arising from the repeal of duties, &c.), although business is still allotted to the Supervisor to the same *aggregate* amount, the amount of the *several heads* has varied very considerably, from the same cause that has been shown to operate so powerfully in regard to the business of the Ride Officer.

Thus the Supervisor now necessarily expends more of his time in riding and less in surveying, as evinced by the return, showing the following distribution of the Supervisor's time in 1835:— Ibid.

Riding	$6\frac{3}{4}$	hours a day.
Surveying	6	„ „
Examining books	$1\frac{5}{6}$	„ „
Total	$14\frac{7}{12}$	

As therefore, from the necessary increase of time occupied in riding, in consequence of the greater separation of the traders under survey, the Supervisor's time, though differently distributed, is still as fully occupied through the same long day's work as before, it follows that, though the amount of hours employed in actual survey is so greatly diminished, the number of Supervisors actually discontinued must necessarily fall very short of that, which, from a consideration merely of the total amount of the hours occupied in survey in the district, might be expected.

Collectors.

In the number of Collectors, a reduction of six has taken place since 1821, the number for England having been in that year sixty-one, in 1835, fifty-five.

The important duties of a Collector of Excise are comprised under two perfectly distinct heads—1st, The collection of the duties, and the preparation of the several accounts to be transmitted to the Board periodically on this subject; and 2dly, The superintendence of the business and conduct of the Supervisors and Officers within the collection, both as affecting the traders under survey, and the discipline of the service, and the consequent investigation of all questions of importance which arise within his collection.

In the performance of the first branch of his duty, he proceeds on his rounds, as the Board are aware, at stated intervals, eight times in the year, to every market town in his collection, to receive the duties, the traders being required by law to meet him in the market town nearest to their residences, when he is also met by the Supervisors and Officers of the district.

Importance of Collectors' duties, other than those of Collection.

The importance of the Collector's duties in collecting the Revenue need not be insisted upon; but it may be observed, that the second branch of his duties on the round, are no less important, being, in fact, the regular periodical superintendence and inspection on which the due check of the work performed by the Supervisors and Officers, as shown by the survey books and diaries, and the regular inquiry into the casual complaints preferred by traders against their Officers, or by Supervisors and Officers against their traders, depends, besides being the opportunity for the investigation of many of the questions of importance specially referred by the Board to the Collector for his inquiry and report, of which a very large number arises. It will be observed, that this second branch of the Collectors' duty is very analogous to that of the Surveyors-General of the Customs, as detailed in the Twentieth Report of this Inquiry. When off the round, the Collector is employed in preparing the various accounts he is required to render; in reporting on the several subjects of inquiry investigated on the round, as well as in examining and reporting on matters of a pressing nature often referred to the Collector, which do not admit of postponement to the period of the round; and in personal communication with merchants and traders on the various subjects of interest to them, connected with the Excise Revenue.

Twentieth Report, pp. 84—86.

Reduced establishment not more than sufficient.

From the diminution of the amount of establishment and duties since 1815, has arisen the reduction of the six collections above mentioned, by which the size of the remaining collections has been relatively enlarged, the Collectors having to travel over a proportionately increased space. And that the present number of Collectors is not too large for the business actually performed by them, appears to the Committee to be satisfactorily proved by the annexed statement, made up from a return from five collections in different parts of the kingdom, showing the average number of hours during which a Collector is employed

Appendix, No. 7.

Shown by amount of employment,

daily when on the round and when off the round, amounting to eleven hours for the former, and nine hours and a quarter for the latter. on the "Round" and off the "Round."

In addition to which, it appears that the present number of Collectors is very nearly the same as that in 1797, being fifty-four in that year, and fifty-five in 1835.

But it will be observed that the actual reduction of establishment shown in the foregoing statement, by comparison of the establishment of 1835 with that of 1824, is considerably less than the total of the reductions effected from time to time by the Board, on the repeal of the several duties given up between those periods. Difference between numbers in 1824 and 1835 less than intermediate Reductions.

The reductions in question effected at the time, were as follows, in London and Country officers for England:— Reduction of Officers since 1824, in consequence of Repeals of duties.

			Officers.
In 1825,	from repeal of	Salt duty.....	120
1826,	ditto	Silk	5
1830,	ditto	Hides, Beer, Cyder	196
1831,	ditto	Printed Goods	86
1832,	ditto	Candles.....	155
1834,	ditto	Starch, Stone Bottles	5
		Total.....	567

exclusive of principal Officers; whilst the actual difference shown between the number of London and Country officers in 1824 and 1835 is only as follows:—

	1824.	1835.	Decrease.	
Ride Officers	1,562.....	1,499	63	
Division Officers....	1,256.....	...1,023.....	233	
London Officers	201.....	150.....	51	
	3,019	2,672	347	Total difference;

showing that increases have taken place subsequently to the several reductions, amounting in the whole to 220—making, with 347—567, the amount of the several reductions first effected. Subsequent augmentations

On consideration, the Board will find in this fact a full confirmation of the explanation already offered by the Committee, of the principles which account for the apparent smallness of the actual reductions of numbers effected in the different classes of the Surveying establishment on the compare between 1824 and 1835, as shown by the estimates made upon the data of the number of hours relatively devoted to surveying and riding, in the two periods.

For if the grounds of these estimates are at all sound, it would result, that each of the officers of the existing establishment in 1835, being occupied in out-of-doors business about as many hours daily as in 1824, the difference between the establishments at the two periods is all the reduction that could be properly effected in consequence of the diminution of business, although that difference falls short of the total of the reductions actually made in Surveying Officers, as above, at the six different periods between 1824 and 1835.

Accordingly it is found that between 1825 and 1834, additional officers have been imperatively called for by representations from the Collectors in different parts of the country, showing the insufficiency of the existing Establishment, on which new Rides and Divisions have from time to time been formed, and a portion of the previous reduction has thus been again necessarily filled up—The result thus proving that in laying out the business anew accounted for.

after the several repeals of duties, the Board had over estimated, rather than under estimated, the amount of reduction in the Surveying establishment capable of being effected, without neglect of the business of survey still remaining to be performed for securing the unrepealed duties, independently of augmentations rendered necessary by the extension of trade in different districts.

Another very striking corroboration of the reasoning to prove that the reductions effected in the Surveying establishment, since 1815 and 1824, have been as great as the remaining amount of business to be performed would admit of, is to be drawn from facts some of which are partly stated in the observations of the Commissioners of Inquiry, at pages 93 and 94, already quoted by the Committee, as follows:—

Twentieth Report. pp. 93, 94.

> In 1797 the number of officers employed for the country establishment of England was 3,155,—the gross receipt of revenue for England being £11,069,668.
>
> In 1835 the number of officers employed for the country establishments of England was 3,186,—the gross receipt of revenue for England being £10,861,182.

But, as has been already shown by the table at page 9, of the gross receipt of Revenue for England, in 1797, only £7,871,784 arose from inland Excise duties, which are charged and collected by the Surveying establishment, whilst £10,861,123, of the gross receipt of Revenue for England arose, in 1835, from inland Excise duties.

Thus, whilst the Revenue arising from the charge and collection of the Surveying establishment in 1835 exceeded the same description of Revenue in 1797 by about £3,000,000,—the country Surveying establishment of 1835 exceeded that of 1797 by only thirty persons.

Numbers of Surveying Establishment *less* in 1835 than in 1797, although the revenue collected by it is *greater*.

Page 11.

But if the whole Surveying establishment, London and Country, be considered with reference to the Revenue charged and collected by it in 1797 and 1835, the numbers appear as follows, as shown by the table, as before:—

In 1797	3,881	persons.
„ 1835	3,755	„

Showing an actual diminution of establishment to the amount of 126 persons in 1835, notwithstanding the inland Excise Revenue, charged and collected by this establishment, exceeds, in 1835, that of 1797 by about £3,000,000.

Real principle for ascertaining if Establishment is excessive.

But the several foregoing facts and reasonings appear to the Committee to show satisfactorily, that the real principle by which to determine whether the Excise Surveying establishment is too large for the work to be performed and requires reduction, or not, is to ascertain the amount of labour in surveying and going from one trader to another, that falls to the share of the several classes; and if this is found to amount to the great average of above nine hours a day, as at present and heretofore, for Ride Officers;—to between eight and nine hours for Division or Footwalk Officers;—and to twelve hours for Supervisors, exclusive of several hours of in-doors work in each case,—it may safely be affirmed that so far from the Surveying establishment having too little work, and requiring reduction, the day's labour is so heavy for each class that it may be reasonably doubted whether, for the advantage of the Revenue itself, the daily work of the Supervisors and Officers does not require some diminution.

The Committee conceive that the result of what has been urged, sufficiently proves, that as regards the numbers of the Surveying establishment for England, (which was actually less in amount in 1835 than in the year 1797, although the inland Excise Revenue charged and collected by that establishment was, as before observed, considerably larger in 1835 than in 1797)—every reduction compatible with the due execution of the business remaining to be performed by the establishment has been effected.

Chief Office Establishment.

With regard to the Chief Office establishment, it consisted in 1797 of 295

persons, in 1835 of 352 persons, as shown by the Return No. 1, but of the latter number, 103 persons belonged to the business of the Scotch and Irish Revenue, as shown by the annexed Return No. 4, and must consequently, in a compare with the English establishment in 1797, be deducted from 352, (the total of the Chief Office establishment for England, Scotland, and Ireland in 1835) these persons having been transferred to the Chief Office in consequence of the consolidation of the Boards of Excise for England, Scotland and Ireland, in 1823, and of the transfer of the whole management of the Excise business of Scotland and Ireland to London, through the dissolution of the Local Boards in Edinburgh and Dublin, in 1830.

Appendix, No. 1.

Appendix, No. 4.

Persons employed in Scotch and Irish Business to be deducted on a Compare with 1797.

On deducting 103, the number of the establishments for Scotland and Ireland transferred to the Chief Office, from 352, the total of the united establishment of the Chief Office in 1835, the remainder, belonging exclusively to England, amounts, including the whole of the Board, to only 249 persons, whilst the establishment of the Chief Office for 1797 is shown by the Return No. 1, already referred to, to have amounted to 295 persons.

Establishment for England less by 46 Persons than in 1797.

Appendix, No. 1.

This decrease in 1835 in the establishment for England, of the Chief Office, of 46 persons, on the compare of the years 1797 and 1835, must give a satisfactory *primâ facie* reply, under this head, to the questions proposed by the Commissioners of Inquiry, as specially deserving of notice.

The only remaining heads of establishment to be noticed, are those of imports and tea, which in 1797 consisted severally, as appears by the Return No. 1, of 536 and 65 persons.

Import and Tea Establishments. Appendix, No. 1.

These duties having been severally transferred to the Customs in 1825 and 1834, the Excise establishments maintained for the charge and collection of them were forthwith discontinued; the few persons still borne on the Excise establishment in 1835, under the title of Import Establishment, being the Excise officers who receive and take account of British spirits sent coastwise from Scotland or Ireland under Excise permit, on which a portion of the English Excise duty already charged in Scotland or Ireland, and secured by bond, remains to be accounted for; and those under the head of Tea Establishment having been retained to write tea permits, who have also been discontinued since 1835, when the system of permits for the removal of teas was abolished.

A few Import Officers retained for Scotch and Irish Spirits.

Tea Establishment discontinued altogether.

The result, therefore, of the compare of the numbers of the Excise establishment for England, in 1797 and 1835, proves quite satisfactory, inasmuch as under each head the latter year presents a diminution of numbers; more especially as the gross receipt of inland Excise duties, charged and collected by the Surveying establishment (in the numbers of which there is, as already shown, a decrease in 1835, as compared with 1797), exceeded in 1835 that of 1797 by about £3,000,000.

The Committee now propose to revert to a consideration of the gross receipt of Revenue for England, and the different rates per cent. of its collection at different periods, as shown by the Return No. 1, in order to point out the leading causes of the several fluctuations in the rate of per centage, between the years 1797 and 1835.

Rates of Collection explained at several periods.

Appendix, No. 1.

In 1797, the gross receipt of Revenue for England being £11,069,668, and the number of the establishment 4777, the rate per cent. of its collection was, as it appears, £3 14*s.* 4½*d.*

1797.

Between 1797 and 1806, a cheaply collected duty on salt was transferred to the Excise, and very large successive augmentations were made to the old duties on tea, spirits, beer, malt, hops, wines, sweets, glass, bricks, and tobacco, by which an increase of nearly 100 per cent. in the Excise Revenue was effected, whilst the number of persons employed in the charge and collection of the Excise duties had not been increased by more than 7 per cent. The result of this was, that,—

1797—1806.

1806. In 1806, the gross receipt of Revenue in England being £23,414,796 and the numbers of the establishment 5,098, the rate per cent. of the collection was reduced to the extraordinarily low rate of £2 9*s.* 6¼*d.*

1811. In 1811, the gross receipt of Revenue for England being £25,077,486, and the numbers of the establishment 5,421, the rate per cent. of the collection had risen to £3 3*s.* 11¾*d.* During this period an augmentation of the rates of salary was granted.

1815. In 1815, the gross receipt of Revenue for England being £27,348,097, and the numbers of the establishment 5,511, and occasional fluctuations having intermediately occurred in the rate of the per centage, arising from a fall in the gross receipt, and a subsequent imposition of additional duties, the rate per cent. of the collection of the Revenue remained much the same as in 1811, being £3 4*s.* 8¾*d.*

1817. In 1817, the gross receipt of Revenue having been reduced to £20,707,899, by the reduction and falling off of duties, (which obviously did not admit of a relative reduction of establishment) in all amounting to about £6,600,000, the number of the establishment being 5,658, the rate per cent. of the collection of the Revenue rose to £4 15*s.* 10½*d.*

1820. In 1820, the gross receipt of Revenue having been again raised to £27,116,914, through the transfer to the Excise of the portion of tea duty previously collected by the Customs,—by a large additional duty on malt,—and by an increase in the receipt of other duties, the number of the establishment being 5,847, the rate per cent. of the collection fell to £3 10*s.* 7¾*d.*

1831. In 1831, from the fall of the gross receipt of Revenue to £14,323,298, having been reduced nearly one-half between 1820 and that year, through the reduction of the annual malt duty, amounting to £1,289,000, (a reduction which did not admit of any diminution of the expense of charging the remaining portion of the duty on malt)—through the transfer of the cheaply collected import duties to the Customs, amounting to £6,683,014 for England,—and the repeal of duties on salt, beer, hides, printed cottons, &c.,—together with the impossibility of diminishing the establishment at all in the ratio of reduction of amount of inland Excise duties, as already fully explained by the Committee,—the expenditure having also been increased by the large charge for superannuation and compensation allowances to retired officers, and for half-pay to dropt officers, until re-appointed on vacancies (which charge, in lieu of being diminished in proportion to reduction of Revenue, was increased in amount through the very reductions of establishment effected) and from an increase of expense in the establishment at the Chief Office, arising from the transfer of the management of the whole of the Scotch and Irish business to London, on the dissolution of the Local Boards in Edinburgh and Dublin, in the year 1830,—the number of the establishment for England, including the whole of the establishment at the Chief Office, being 4,373,—the rate per cent. of the collection rose to £5 11*s.* 3¾*d.*

Pages 16—18.

1835. In 1835, the gross receipt of Revenue having been still further reduced, since 1831, to £10,861,123, owing to the transfer of the duty on tea to the Customs, amounting to £3,444,101 for England, a sum making about one-fourth of the whole gross receipt of the year 1831—and from this duty having been charged and collected at a peculiarly low rate as already explained, so that the loss of this large item of Revenue could not be met by any diminution of expense which would be sensibly felt in the rate per cent. of the collection of the gross receipt of Revenue—the number of the establishment for England, including the whole of the establishment at the Chief Office, in part applicable to Scotland and Ireland, being 4190, (an establishment less than that existing under the relative heads in 1797)—the rate per cent. of the collection of the Revenue has risen to £6 16*s.*

The Committee, in considering "the points" declared by the Commissioners of Inquiry to be "specially deserving of notice," having disposed of those parts, relating to "the number of persons employed, and the comparatively small "reduction which has been made in the establishment since the transfer of many "duties to the Customs, and the repeal of others,"—and having adverted generally to the causes of the fluctuations in the rate per cent. at which the Revenue was collected at different periods between 1797 and 1835,—the Board will perceive that the points remaining for consideration by the Committee, are—

Remaining points for consideration.

"The expenses incurred for salaries in the years 1797 and 1835," and the causes, in detail, of "the great advance in the rate per cent. at which the Excise "is now collected."

In this consideration will be involved the several items constituting together the charges of management for England, on the total amount of which, and of the gross receipt of Revenue for the year, the rate per cent. of the collection of the Revenue for England arises.

Examination of charges of management in detail; 1797 and 1835.

The Committee therefore annex a comparative account of the charges of collection of the Excise Revenue for England under the several heads, in the years 1797 and 1835, the totals of which amount

Appendix, No. 5.

In 1797 to £400,413
„ 1835 „ ..... 738,812.

The first item in this account is for salaries paid, (including about £9,000 for periodical augmentations of salary, an allowance discontinued in the year 1822, except to those persons already possessing it, in which cases no further augmentation was permitted) as follows: –

Salaries.

In 1797 ..... £315,654
„ 1835 516,124

presenting an increase of charge in the latter year of £200,470.

Increase.

But by the details of the compare of accounts of salaries payable for these years, shown under the heads of the four classes of establishment by the following table, it appears that the increase at present to be explained is £215,288, the partial decrease having arisen from the transfer of duties and establishment to the Customs.

Classification of Salaries and Increases.

	1797.	1835.	Increase.	Decrease.
Surveying Establishment	258,811	432,453	173,642	—
Import Establishment.....	17,870	4,759	—	13,111
Tea Establishment	4,106	3,961	—	145
Chief Office Establishment.....	36,567	78,213	41,646	—
	317,354	519,386	215,288	13,256

It is to be observed, however, that in the above account of the amount of salaries of the *Chief Office Establishment*, no deduction is made for that portion of it which belongs to Scotland and Ireland.

The above amount of increase, under the head of salaries, may appear, at first, large, but it is to be observed that, in 1797, the salaries of the Excise were generally so low, as to be in no way in accordance with the necessary expenses of the station to be filled; and on analyzing this head of expense, the Committee apprehend that the great body of the existing salaries of the Excise will be sustained on principles laid down by the Commissioners of Inquiry themselves in the Report under consideration.

Salaries.

The Commissioners of Inquiry, at page 133, adopt the following rule for regulating the amount of salaries to be granted to officers and clerks of public departments:—

Twentieth Report, p. 133. Rule for fixing amount.

In fixing the salaries of officers and clerks of public departments, two objects should be held in view—1st, to insure complete fitness for the functions to be discharged; and 2dly, to give no greater payment for the services performed than are given for similar services by those who, as bankers, merchants, and others, employ the same description of officers and clerks. This will secure for the public the advantage of the competition arising from the number of those who are fit to be employed for the employment the public can give them.

The Committee apprehend that the great body of the Excise salaries will be found rather under, than above, the scale here laid down by the Commissioners of Inquiry; but in adopting the scale thus chosen by the Commissioners, for a consideration of the amount of the several classes of salary under the Excise, the Committee do not by any means feel called upon to express an acquiescence in the general principle thus laid down. They conceive that much might be urged to prove, that to ensure the best conduct on the part of the servants of a Government it is advisable that the scale of the Government salaries should somewhat exceed that of persons employed by private individuals for the discharge of similar duties, and that the power of obtaining, by means of a liberal remuneration, the services of the most eligible persons, imposes upon the Government a higher degree of responsibility in the selection of individuals for official employment.

Increase on salaries.

Appendix, No. 2.

Of the increase in the salaries for 1835, as compared with the relative charge in 1797, £176,446 arises, as shown by the annexed return of the London and Country Surveying establishments for the years 1797 and 1835, severally, from the increases of salary in the Surveying department.

Surveying Establishment.

Ride and Division Officers.

Of this increase, £100,943 is found to arise under the head of Country Ride officers, and Divison or Footwalk officers, who are paid at £100 per annum each; the Ride officer being required to keep a horse out of his salary. The laborious employment of the Excise officer has been already described, as occupying him, on out-of-doors business, on an average above 9 hours a day in a Ride, and between 8 and 9 hours a day in a Division or Footwalk, besides requiring much work on his books at other intervals. It is hardly necessary to observe that these services cannot be overpaid by a salary of £100 a year, and, indeed, that the Commissioners of Inquiry themselves seem to have felt fully aware that these salaries are low, will be seen from an observation at page 103 in which this appears to be fully recognized, as follows:—

Low rate of salary admitted by the Commissioners of Inquiry,

Twentieth Report, p. 103

The evidence of Mr. Hetherington, respecting the supplying the establishment with proper officers, shows that there is no difficulty on this point, *notwithstanding the low salaries they receive and the great labour they undergo*:—

and by the Parliamentary Commissioners of 1825.

An opinion in which the present Commission is borne out by that of another Commission of Revenue Inquiry in 1825, as will shortly be shown; indeed, the Committee had, before opening the Report of the Commissioners, thought they might have found a recommendation for some increase to the salaries of this class. Another small item, £2,903, arises on the increase of salaries to principal officers, a class peculiar to London, and intermediate between the officer and surveyor. Their services are considered useful, and they are certainly not overpaid at their present rate of salary, amounting to £115.

Increase of salaries.

Assistants, &c.

Of the increase, another sum, amounting to £16,393, arises from the salaries of assistants in London and in the Country, and of permit writers, who are remunerated as follows:—

	Salary.
Assistants	£80
Principal Permit Writers	£120 to 150
Permit Writers—London	90
„ „ Country	85

No objection can be raised to these rates of remuneration on the ground of excess.

Another item in the increase, is £30,701, on the salaries of country supervisors. The important and peculiarly laborious duties attached to this office, are well known. The out-of-doors work of a supervisor has already been described as averaging 12 hours a day; he has also several hours more of work in-doors, in examining the books of the officers in his district,—in reporting on the various subjects referred to him,—and in preparing the documents to be transmitted by him to the Chief Office, constituting the check on the charge and collection of the country duties. He is obliged to keep at least one horse, and must ride daily many hours. A person is not eligible for the station of supervisor until he has served nine years, three of which must have been passed as a Division officer, and the average length of service of officers before they attain the rank of supervisor, may be regarded as probably not under sixteen years.

Increase of salaries. Appendix, No. 2. Supervisors.

Such services would certainly not be considered overpaid, by any private individual, at the existing salary of £200 a year; and there is probably no other public department in which such services are remunerated at so low a rate of salary.

Indeed, there is the high authority of the Commissioners of Inquiry into the Revenue arising in Scotland and Ireland, in their Twelfth Report, dated 1st June, 1825, and signed:—"*T. Wallace*," "*W. J. Lushington*," "*Henry Berens*," and "*R. W. Hay*," in proof that the salaries of supervisors and officers in England, are lower than their duties and responsibilities warrant.

Inadequacy of present rate of salary recognized by Parliamentary Commissioners in 1825.

That Report states:—

> We recommend that the salaries of this class of officers (Supervisors) also be assimilated to the same class in England, viz. £200 per annum.
>
> We have less hesitation in proposing that the salaries of the officers and supervisors of Excise in Scotland be raised to a level with those in England, as it is the unanimous opinion of the superior officers whom we have examined, and to whose evidence on every question having reference to the receiving, paying, and accounting for the Excise duties, we can with confidence refer your Lordships, that, *even in England, the salaries of these two classes of officers are lower than their duties and responsibilities warrant.*

Parliamentary Commissioners, Twelfth Report, p. 33.

Another item in the increase of salaries is £6,976 in the salaries of Collectors. As the present salaries of this class do not average £400 a year, since the reductions made in the year 1830, by the Board's recommendation, in the salaries attached to certain collections, the Committee apprehend that no objection can be raised on this head, when the highly important services performed by the Collector are considered, whether in his capacity of Collector of the Revenue, or in his equally important position as superintending head of all the supervisors and officers within his Collection, throughout which the survey-books of the officers, and the diaries of the supervisors, are examined, checked, and reported on by him on each of his eight rounds in the year, and the investigation of all questions of importance which arise within the circuit of his collection, is referred to him.

Increase of salaries. Collectors.

In addition to the force of these arguments, the Committee find the high authority of the same Commissioners of Revenue Inquiry for Scotland and Ireland, already quoted, recommending an establishment for Scotland in 1825, granting a higher average of salary to Collectors of Excise in Scotland than that now enjoyed in England.

Higher rate than the present for England, recommended for Scotland, by Commissioners in 1825.

That Report contains the following recommendation:—

> We propose the following establishment for adoption as vacancies may occur, viz.:
>
> | | | |
> |---|---|---|
> | One Collector | at | £600 |
> | One „ | „ | 550 |
> | Two Collectors | „ | 500 |
> | Two „ | „ | 450 |
> | Four „ | „ | 400 |
> | Four „ | „ | 350 |

Parliamentary Commissioners, Twelfth Report, p. 34.

The foregoing scale comprises fourteen Collectors at a total of salaries amounting to £6,050, giving an average of above £430 for each salary, being

Increase of salaries. Appendix, No. 2.

above £30 a year more than the average of the existing salaries of the Collectors in England.

Collectors' clerks.

Another item of increase of salaries appears under the head of Collectors' Clerks, amounting to £5,170; but no objection can be taken to the present rate of pay to these functionaries, whose duties in assisting the Collectors are highly confidential and important, and whose salaries do not amount, on the average, to £143. In fact, this office is no longer filled in the same manner as formerly, the Collector being now restricted in his selection, to an officer on the establishment.

"Periodical augmentations."

Another item of increase appears under the head of "Periodical Augmentations "of Salary," amounting to £9,478. This allowance, originally granted, since 1797, as an increase proportionate to length of service, has been discontinued, since the year 1821, to all new appointments. The payments under this head amounted, in 1815, to £12,359; they are now reduced to £9,478; and will cease altogether at a period probably not very distant.

Summary of increases of salaries.

The Committee having thus shown that of the increase in the salaries of the Surveying establishment for England, amounting to £176,446, seven principal heads, amounting to above £172,000, must be considered wholly unobjectionable, viz.:

Surveying Branch wholly unobjectionable.

Increase on	Officers	£100,943
Do.	London Principal Officers	2,903
Do.	Assistants, Permit Writers, &c.	16,393
Do.	Supervisors	30,701
Do.	Collectors	6,976
Do.	Collectors' Clerks	5,170
Do.	Periodical Augmentations	9,478
		£172,564,

have to add that, by a note at page 5 of the Twentieth Report, it is shown, that the persons on the establishment received, in 1797, fees amounting to £14,561, since abolished, which are not included in the amount of salaries for that year. This sum goes so far to account for increases to that amount in the salaries; but the Committee consider that nothing can be urged against the increase in the charge of collection, arising from the increased pay of the Surveying establishment, since the salaries are clearly proved to be even now, barely sufficient; and since the increase of charge for salaries does not arise from any augmentation, or undue amount, of numbers,—the number of the Surveying establishment, in 1835, being shown, by the Return No. 1, to be less than that of 1797; and the numbers of the establishment in 1835 having been also proved, by very conclusive arguments, to be as few as can duly perform the existing business.

Appendix, No. 1.

Appendix, No. 3. Increase of salaries, Chief Office.

On the increase of £41,645 in the amount of salaries of the Chief Office establishment, the Committee observe that as no allowance has been made in this compare for the additional persons borne on the Chief Office establishment, in consequence of the consolidation of the Boards of England, Scotland, and Ireland, in the year 1823, and of the transfer of the whole management of the Excise business of Scotland and Ireland to London, through the dissolution of the Local Boards in Edinburgh and Dublin, in 1830, it now becomes necessary to deduct this amount from the increase on the compare with 1797, in order to ascertain the real amount of increase as regards England.

Appendix, No. 4.

By the Return annexed, No. 4, showing the increase in the number of persons, and the amount of their salaries, in the several departments of the Chief Office, in consequence of the consolidation of the Boards of Excise for England, Scotland, and Ireland, in the year 1823, and of the subsequent abolition of the Local Boards in Edinburgh and Dublin, an increase of 103 persons is shown,

whose salaries amount to £22,418, of which £18,708 is charged in the accounts of the English Revenue, though properly applicable to Scotland and Ireland, and this sum being deducted from the total increase of £41,645 on the salaries in the Chief Office, leaves £22,937, the real increase on a compare with 1797, as regards England. From this sum a further deduction must be made of £5,540, the cost of the department of the Solicitor and Assistant Solicitor, for which no corresponding charge occurs in 1797, when the remuneration of the Solicitors and their Clerks was effected by charges which have been commuted for the present salaries. This deduction being made, the increase on the amount of salaries in the Chief Office is reduced to £17,397, a sum inconsiderable in itself as affecting the rate of per centage, and, not worthy of further notice in this general compare. It may also be stated, that the rates of salary at the Chief Office will not be found to be high, with reference to the salaries paid by private individuals for similar services, when considered hereafter in detail under the several departmental heads.

Chiefly belonging to Scotland and Ireland, and Solicitor's office.

Appendix, No. 3.

Residue inconsiderable as affecting rate of per centage.

The large item of increase on salaries on the establishment being thus satisfactorily disposed of, there still remain some other items, coming under the head of salaries of other classes, to be considered. On salaries to Hop officers, the increase is too trifling to be worth alluding to, and the increase of £5,882 under the head of salaries to dropped, or discontinued, officers, who receive half the amount of their salaries till they can be re-appointed on vacancies, arises from the reductions effected in the establishment.

Appendix, No. 5.

Increase of Salaries.

Hop Officers.

The increase in amount of the salaries to incidental officers (expectants) amounting to £8,667, which comprises the fixed pay and the allowance when employed, does not arise from an increase in the number of this class, but in part from the mode of remuneration being different, and also from the rate being increased. The present pay consisting of a fixed salary of £50 a year, with allowances at the rate of £30 a year more when employed, is certainly not a rate of remuneration that can with propriety be lessened, and it has obtained the sanction of the former Commissioners of Revenue Inquiry already alluded to, who, in their Twelfth Report in 1825, with reference to expectants in Scotland, recommend "That they should have a permanent allowance of £50 per annum, "as in England, and an addition of £30 per annum when employed."

Expectants.

Under the head of "salaries and allowances temporary," are comprised all expenses for officiating duty of every kind.

Officiating.

The number of expectants being now much less than formerly, they are generally constantly employed, the consequence of which is, that temporary vacancies frequently require to be otherwise supplied, on the illness of an officer, when there is no unemployed expectant in the collection. The business of the absent officer is then performed by the neighbouring officers, who receive the officiating allowance divided amongst them.

All extra allowances, for officiating at extra hours, on the part of accountants and others, in preparing returns and accounts of all kinds for Parliament, or otherwise, which they are unable to complete in addition to the current business, in the fixed office hours, are also charged under this head. It is unnecessary to explain in what degree the number of such accounts called for in 1835, exceeded that in 1797, and the Committee conceive that, under the head of Salaries and Allowances Temporary, it cannot be matter of surprise to any one, aware of the circumstances just explained, that there should be an increase of £12,091. From the accompanying return "showing the amount of charges of manage- "ment, which though charged in the account for England, are properly ap- "plicable to the charges of management on account of Scotland and Ireland," it appears, however, that of this increase, under the head of Allowances (temporary), £501 belongs properly to Scotland and Ireland.

Causes of Increase apparent.

Appendix, No. 6.

The Committee having thus, as they conceive, satisfactorily accounted for the increases under the heads of salaries, to the amount of above £240,000, find, under

Increase of Travelling charges; Appendix, No. 5.

the next head of increase, £12,315, allowances for special service in travelling charges. Of this sum, it appears, by the above mentioned Return, that, £7,582 belongs to Scotland and Ireland, thus reducing the increase for England to £4,733. This increase has arisen, as the Board are aware, from the travelling of Surveying-General-Examiners, on survey, an expense from which the Revenue has no doubt derived considerable benefit.

of Sitting expences;

The next item of increase £7,595, is under the head of sitting expences, an allowance made to Collectors for the expences incurred on their rounds. This allowance having been first granted since 1797, of course appears as an increase in the compare, but it appears to be a class of allowance which is necessary, and the amount of it has been latterly reduced so low by the Board, that it may be doubted whether an augmentation is not required, rather than any further diminution.

of Buildings &c.;

In buildings, and repairs of buildings, there is a trifling increase of £868.

of Permit Printing;

The next item of apparent increase is for printing permits, &c., amounting to £2,675, but it will be perceived from the before mentioned Return, No. 6, that a larger amount than this increase is estimated as belonging to Scotland and Ireland. This head of increase is therefore destroyed.

of other Bills;

Under the head of other bills, including supply of Excise implements to Scotland and Ireland, is an increase of £3,610, but it will be found that of this sum, £2,762 is estimated to arise from instruments transmitted to those countries—the difference therefore under this head is unimportant.

of Rent &c.;

In the rent of offices, rates, taxes, and tythes, an increase has arisen of £5,097, but it appears that this arises, chiefly, from the increased rate of such charges.

And of the following remaining increases, though amounting together to the large sum of above £118,000, the Committee are persuaded that none of the items, of which it is composed, can raise a question as regards the economy of the Board's management:—

Postage;

For postage, £12,430.—This large sum, of which, by the Return No. 6, £6,342 is estimated as belonging to Scotland and Ireland, is readily accounted for, when it is considered that the letters issued from the Chief Office have increased in number, since 1797, from 19,574 to 64,000.

Carriage;

For carriage of parcels, ferriage, &c. This charge arises from the transmission, in parcels, of accounts &c., too bulky to go by the post, and of all boxes of instruments, &c. for survey, which are now forwarded to all parts of England, Scotland and Ireland, from the Chief Office. The increase is £3,134.

Superannuation and

For superannuation allowances, £68,468.—a new charge since 1797.

Compensation Allowances;

For compensation allowances, of which a part belongs to Scotland and Ireland, and allowances for the abolition of offices, including all the retired Commissioners of Excise, on the reduction of the numbers of the Board, £9,325, and £872.

Widow's Pensions;

For widows pensions, granted by the Treasury in cases in which the husbands have lost their lives in the execution of their duty, £510.

Sheriff's Poundage;

For Sheriff's poundage, £623.

Rewards for Smugglers;

For rewards for detention of Smugglers, £661.

Removal of Officers;

For removals of Country Officers, £2,193.

Payments on Account of Sales;

For payments on account of sales, being the officers' shares of seizures, &c., £13,437. Under this head no item appears in 1797, the shares of the officers having been, at that period, and until recently, paid directly out of the proceeds, which are now, in the first instance, brought into the accounts as Revenue, from which the officers' shares are subsequently distributed. This has, therefore, nothing to do with a compare of expenses of management between the years 1835 and 1797.

For expenses in unproductive seizures, £3,065. The more vigilant the officers are, the greater will be the number of small and, consequently, unproductive seizures. Appendix, No. 5.

Lastly, for stamps for the use of the Revenue, £3,847. Stamps.

The Committee have thus satisfactorily accounted for increases amounting to above £380,000, which, as the Board will observe, considerably exceed in amount the balance of increase on the totals of the charges for the two years under compare. The balance is made up of decreases, of which the following are the amounts on the principal items:— Amount of Increase accounted for.

Day Pay to Watchmen, Tidesmen, &c.	£13,450
Coals and Candles	1,496
Law Charges	6,115
Stationery, including Letter-press Printing	14,735
Incidental Charges on passing Accounts of Receiver-General	1,638
Fees to Officers of the Exchequer	1,720
Substitutes for Militia	548

Heads of Decrease since 1797.

On the points which remained for consideration, after the satisfactory settlement of the compare of the number of persons employed in the Excise establishments in 1797 and 1835, viz.:—"The expense incurred for salaries in the years 1797 and 1835," and "The great advance in the rate per cent. for which the Excise is now collected," the Committee have now shown, upon data which they think must have satisfied the Commissioners of Inquiry themselves, had they had an opportunity of examining them, that the *primâ facie* evidence of the excess of the Excise salaries, from the increase shown on a compare with 1797, is wholly erroneous;—that the existing rates of salary are not excessive;—that the Commissioners of Inquiry themselves have, in their Twentieth Report, now under consideration, allowed that the salaries of the "*officers*" of the Surveying establishment are "*low*," whilst another Commission, of which one of the members of the present Commission was also a member, in a Report in 1825, adverted to the salaries of these officers, at the same rate as at present, as "*lower than their duties and responsibility warrant*," on which class of salaries alone there is, notwithstanding, an increase as compared with 1797, in the charges of management, amounting to more than £100,000, although in the numbers of this class there is a decrease in 1835 to the amount of seventy-one persons; and that of two other classes of salaries, on which increases arise in the compare, those of *Supervisors* are referred to in the same Report of 1825, as *lower than their duties and responsibility warrant*, and those of *Collectors* are shown to be not too high, by salaries of fully equal amount being recommended for Scotland. Recent expense of Salaries, and Rate of Collection satisfactorily explained.

The Committee have also shown, that of the remaining items of increase in the charges of collection, there are none to be objected to on any solid grounds,—and that the great bulk of these increases arises from salaries, superannuation allowances, &c., which in no way can impugn the Board's management.

It may be added that on deducting from the charges of collection on the revenue of England in 1835, the increased expense, as compared with 1797, incurred for augmented salaries, and for certain additional charges, not existing in 1797, such as superannuations, compensations, &c. &c.; together with some further additional charges arising from payments for Scotland and Ireland out of the English revenue, in 1835,—the remaining amount of "charges of collection" for 1835 is reduced to £397,503, being a little less than the charge for 1797,—viz. £400,413, as shown by the annexed return. Appendix, No. 8.

As, therefore, it is from the amount of the charges of management, and of the gross receipt of Revenue, that the rate per cent. of the collection of the Revenue arises, the Committee conceive that they have fully accounted for "the great advance in the rate per cent. for which the Excise (for England) is now (1835) col-

lected," and have thus satisfactorily explained "the points which seemed to the Commissioners of Inquiry specially deserving of notice."

Summary of Results proved in the preceding statement.

The results of the foregoing investigation appear to offer satisfactory proofs,—

1st, That a larger number of persons is required to charge and collect any given amount of inland Excise duties than the same amount of import duties; consequently, that the inland Excise Revenue must be expected to be collected at a higher rate per cent. on the gross receipt, than the Revenue arising from duties on articles imported, supposing equally good management in each case, and the salaries of those employed by the several Revenue departments to be similar in rate.

Appendix, No. 1.

2nd, That in 1797, when the gross receipt of the Excise Revenue for England was £11,069,668,—being within £210,000 of the gross receipt of Excise Revenue for England in 1835, amounting to £10,861,182,—about 19 per cent. of the total gross receipt of 1797, viz. £2,172,695, consisted of the comparatively cheaply charged and collected import duties; and above 9 per cent. more, viz. £1,025,189, of the still more cheaply charged and collected duty on tea:—

That, in 1835, on the other hand, the whole of the Excise gross receipt consisted of the more expensively charged and collected inland Excise duties.

3rd, That, formerly, the salaries of the Excise were so low, with reference to the remuneration given by private individuals for services of equal value, that a large augmentation became necessary:—

That this augmentation of salaries has created an increase, on a compare with 1797, of above £100,000, *on the salaries of one class alone* of the persons

Appendix, No. 2

employed by the Excise; the numbers of this class, being less in 1835, than in 1797; but that, nevertheless, the salaries of this class, called "*officers*," are even at present recognized as "*low*" by the Commissioners of Inquiry themselves, in their Twentieth Report: and that the same cause has created increases in the amounts of salaries paid to Supervisors and Collectors, the rates of which increased salaries were sanctioned by a Commission of Revenue Inquiry, in 1825.

4th, That this necessary augmentation of salaries is the cause of the chief item in the increase of amount of the charges of management, shown on a compare between 1835 and 1797:—

Appendix, No. 5.

That the charges for superannuation allowances, and for compensation allowances on the abolition of office, which do not occur in the account for 1797, forms another head of increase of very great magnitude:—

And that the remaining minor heads of increase in 1835, on the compare with 1797, (several of which arise in great part from charges borne since the consolidation of the Excise Boards for the United Kingdom, on the account of charges of management for England, though really belonging to Scotland and Ireland) are all satisfactorily explained:—

That, consequently, although the rate per cent. at which the Excise gross receipt was collected in 1835, viz., £6 16*s.* per cent., appears to be high, when compared with the rate of 1797, viz., £3 14*s.* 4½*d.* per cent., it is not so when considered with reference to the necessary charges as above explained, on which, together with the amount of the gross receipt, the rate per cent. of collection depends.

5th, That, from the peculiar nature of inland Excise duties, charged by survey at the premises of traders scattered over the country, in proportion as such Excise duties are reduced in rate or repealed, the remaining amount of such duties must necessarily be charged and collected at a higher rate per cent. on the gross receipt:—

Consequently, that in a compare between 1835 and any other period since 1797, at which the rate per cent. has been even lower than in 1797—in addition

to the causes arising from difference of rates of salary, and from differences in the relative proportions of the cheaply collected duties on imports and tea—the *great amount of the receipt* arising from inland Excise duties, at the periods at which the rate of per centage on the collection was low, will be found fully to explain the cause of the relatively great increase in the rate per cent. of the collection, in 1835.

6th, That the proof of the sufficiency of the reductions in the numbers of the Excise, since the period of the largest establishment and the highest amount of gross receipt of Revenue, is found in the conclusive facts,—

That the Excise surveying establishment, which, subsequently to 1797, was increased in the degree required for the charge and collection of the inland Excise duties for England, raised from £7,871,784, in 1797, to £19,009,450, in 1815,—has now been again reduced to a lower number of persons than that of 1797, although the inland Excise Revenue amounted, in 1835, to £10,861,182; whilst, in 1797, it amounted only to £7,871,784; and that the establishment at the Chief Office, belonging to England, including the whole of the Board, is also reduced to a number below that of 1797:—

Consequently, that the opinion offered by the Commission of Inquiry already adverted to,—

That these reductions are not by any means so great as they ought to have been; and that the circumstance of so little advantage having been taken of the decrease of Excise business, for the purpose of effecting a proportionate reduction in the expences of management, whilst it affords presumptive proof of the practicability of diminishing to a large extent the Excise establishment, as it is now settled, proves also the necessity for the intervention of some special authority, in order to carry that diminution into effect, — Twentieth Report, p. 8.

conveys a charge against the management of the Board of Excise which has now, as it is conceived, been proved to be founded in error.

P. S. Since the preceding observations were written, the amounts of the Gross Receipt,—of the Charges of Collection,—and of the Rate per Cent. on the Collection of the Gross Revenue, of England, have been made up for the year 1836, as follows:— Rate per cent of Collection &c., for 1836.

Gross Receipt	£11,903,858	0*s.*	0*d.*
Charges of Collection	709,846	0	0
Rate per Cent of Collection	5	19	1½

from which it appears that the gross receipt, of England, has increased since 1835 by the sum of £1,042,676:—That through the previous reductions of establishment having been brought fully into operation, and some other minor causes, the charges of collection have been diminished by the sum of £28,966:—And that in consequence of the increase of Revenue, and of the decrease in the charge of collection together, the rate per cent. of collection has fallen 16*s.* 10½*d.* per cent.,—being, in 1836, somewhat less than in 1834, when it amounted to £6 1*s.* 8*d.*, on a gross revenue of £12,303,650.

Having concluded their investigations on this part of the subject, the Committee propose to follow the plan marked out by the Commissioners of Inquiry in their Report, by going into a detailed consideration of the establishment and circumstances of each department, and to consider the several suggestions of the Commissioners, with a desire to find them such as can be adopted with advantage; and it will be the wish of the Committee to recommend to the favourable consideration of the Board any arrangements proposed by the Commissioners, unless it can be shown, by solid reasons, that such arrangements must probably prove of disadvantage to the service.

Secretary's Office.

SECRETARY'S OFFICE.

Twentieth Report, p. 10.

THE following is the statement of the establishment and duties of the Secretary's office, as quoted by the Commissioners of Excise Inquiry in their Twentieth Report, from the Report of the Board to the Lords of the Treasury, dated 2nd March, 1831:—

Establishment of the Secretary's Office.

1 Secretary	£1500		1 Clerk	£300		1 Clerk	£130
1 Under-Secretary	800	£10 *a*	1 Ditto	250		1 Ditto	120
2 Assistant-Secretaries	550		1 Ditto	250	£250 *d*	1 Ditto	110
	500	100 *b*	1 Ditto	250		1 Ditto	110
1 Clerk	400	200 *c*	1 Ditto	200		1 Ditto	110
1 Ditto	400		1 Ditto	180		1 Ditto	100
1 Ditto	350		1 Ditto	150		—	—
					Total	20	£6760

a. Small fee incidental to the passing of the Excise Accounts by the Exchequer. Fee of 5*s.* to each writ or commission for taking affidavits of appraisers of condemned goods. A like fee as re-seizing officer.

b. The salary of this station was reduced in 1827 from £600 to £500. A personal allowance of £100 a year was granted by Treasury warrant to the individual who held it at the time of the reduction.

c. Upon the same occasion the salary of this appointment was reduced from £600 to £400, and the difference charged on incidents as a personal allowance.

d. This incidental allowance was granted under similar circumstances.

The business of the Secretary's department is in the highest degree confidential, and embraces every subject which comes before the Board. The whole of the correspondence with the Board of Treasury and other public offices is carried on in this department; and all papers relating to the removal, promotion, reduction, and discharge, of officers of every rank in the United Kingdom, are brought under the notice of the Board by the Secretaries. The great accession of business which devolved upon this department, when the control and management of the Scotch and Irish Excise were, in 1823, placed under the Board in England, rendered a permanent increase of the establishment indispensably necessary at that time; and upon the reduction of the Local Boards, in 1829-30, and their dependent establishments, it became necessary to transfer from the Secretaries' offices in Edinburgh and Dublin to the office of the Chief Secretary in London, a certain number of the persons who had been there employed.

The expense of the office of Chief Secretary has thus increased from £6,760 to £10,070; but as the salaries of the three establishments, previously to the discontinuance of the Local Boards, amounted, in the aggregate, to £14,484, a saving of £4,414 has been effected since 1829 and 1830 by this arrangement, and the number of persons employed has been reduced from 52 to 36. A further diminution is contemplated, as vacancies arise, by reducing the salary of the Secretary to £1,300 per annum, and abolishing the office of one Assistant-Secretary, the salary of which is £500, as submitted in the Board's letter to the Treasury of the 13th of March, 1830.

The duties allotted to the senior clerks consist, principally, in collecting and arranging the papers which are to be brought by the Secretaries before the Board, and in preparing drafts of reports and letters to the Treasury, to other public departments, and to individuals. The senior clerks assist also in preparing drafts of general orders for the information of the trade, and for the guidance of the officers, and of all minutes relating to the issue of money and the general discipline and management of the service.

The junior clerks are required, generally, to copy papers, to keep the necessary books of the department, and to transcribe and enter the general correspondence of the office.

The attendance is from 10 o'clock till 4; but it frequently happens that the clerks are detained till a later hour. It may be added, that the labour which devolves upon the Secretaries is so incessant and arduous, that the ordinary limits of official attendance are quite insufficient for the due performance of the current business, a considerable part of which is therefore necessarily performed at other hours.

On this statement the Commissioners of Inquiry commence their observations, as follows:—

Twentieth Report, p. 10.

We shall proceed to examine the foregoing statement respecting the Secretary's office, with reference, 1st, to the number of persons employed and the salaries they receive; and, 2ndly, to the duties they perform.

1st. According to this statement the Secretary's office, in 1834, consisted of twenty persons, and their salaries amounted to £6760 a year.

Increase of Establishment and amount of Salaries since 1797.

By a return of the establishment of the office, in 1797, it appears to have consisted of one Secretary and five clerks; the salary of the Secretary being £603 11*s.* 6*d.*, and the salaries of the clerks being £480 a year, with fees amounting to £200 10*s.*, making a total charge of £1284 1*s.* 6*d.* We have already shown how many more articles were subject to Excise duty in 1797 than in 1834, and consequently how much the business of the office, so far as the duties of it are in question, has been diminished.

The great difference in numbers, between a Secretary, and five other persons, on the establishment, in 1797, and a Secretary and nineteen other persons, in 1834, as pointed out by the Commissioners of Inquiry, naturally appears, at first sight, to require a particular explanation. The Commissioners of Inquiry, however, in assuming as the basis of their observations, that the number of articles subject to Excise duty in 1797, and in 1834, severally, must necessarily furnish a criterion of the relative amount of business at the two periods in the Secretary's office, appear to the Committee to be in error.

To argue that the business of any Secretary's office must necessarily be diminished, because the number of the articles on which duty is charged by the department connected with it, is decreased, may lead to conclusions entirely at variance with the fact. And however incomplete the information called for by the Commissioners of Inquiry, relative to the amount of business performed by the Secretary's office, the Committee are surprised that the vast increase in the number of letters, issued from the Country Cor-

respondence offices, shown in this very Report, at page 18, to have risen from 19,574, in 1797, to 64,432, in 1832, did not remind the Commission that, by whatever cause produced, the business of an office connected with letters and official documents, might be largely increased, whether the number of articles charged with duty by the department had been augmented or diminished. This truth is indeed so fully proved by the fact just quoted, and the fact bears so directly on the somewhat relative amount of business which must be expected to be found in the Secretary's office, that the Committee regret exceedingly that this view of the subject should have been overlooked by the Commissioners of Inquiry.

Secretary's Office.

Increase of Business.

The Committee, indeed, are aware that the Commissioners of Inquiry appear to consider the Secretary's office, and those of the Correspondents, as distinct, notwithstanding the statement of the Board, quoted under the ensuing Head of Establishment, that "the Correspondence office is a branch of the Secretary's "department;" but still, even in this view of the case, the inference of the increase of business in the Secretary's office, to be drawn from the relative number of letters in the Correspondence offices in the years 1797 and 1834, seems sufficiently strong, inasmuch as the most important papers of the several classes, on which the decisions of the Board, or of the Commissioners in Committee, are issued by the Correspondents, are notoriously referred, from the Correspondence Committees, to the Secretary for the Board's decision; and before these papers are ready for the Board's final orders, a great mass of business arising out of them necessarily devolves on the Secretary and his office. The business of the Secretary's office, in this particular, may therefore be expected, *primâ facie*, to have increased since 1797 somewhat in the ratio of the difference between 19,000 and 64,000. Again, the number of Reports made to the Treasury, on Memorials referred by their Lordships to the Board, or called for on any other grounds, at the two periods, severally, must offer a clear indication of the relative amount of business, under this head, performed by the Secretary's department at those periods: and supposing this business to have increased five or ten-fold, it is obvious how inconclusive must be the argument, that the business of the Secretary's office must nevertheless have been diminished since 1797, because more articles were subject to Excise duty in 1797 than in 1834.

Page 43.

What was the precise number of miscellaneous papers referred to the Secretary in 1797, and brought by him before the Board, does not appear, no books having been kept in the office to distinguish these papers at that time; but the increase, since the dissolution of the Local Boards in Edinburgh and Dublin, and the consequent transfer of the whole of the management of the business of the department to the Chief Office, in 1830, has been immense;—the number of these papers brought before the Board by the Secretary for decision, having been

Miscellaneous Papers, 1829—1835.

In 1829	1,858
1830	3,907
1831	3,576
1832	4,241
1833	4,786
1834	4,911
1835	5,468,

and the Committee have no doubt whatever that the increase under this head since 1797, would, if it could be shown, prove to be considerably greater than even in the proportion of the letters issued from the Correspondence office at the two periods, namely, 64,432 and 19,574. The reason of the great increase of business in the Secretary's department, under this head, may probably be accounted for, in a great measure, from the causes which produced the vast increase of letters in the Correspondence offices. In the first place, as regards a compare with 1797, the Excise Revenue for England, Scotland, and Ireland, is now managed at the Chief Office, whereas, in 1797, the business at the Chief Office was confined to England only: secondly, the establishment for the Three Kingdoms, in 1835, was considerably larger than the establishment for England only, in 1797: thirdly, the improvements in science, in later years, have naturally multiplied the communications with traders on the subject of the regulations affecting the survey of their manufactures, from the necessity of adapting them to all the varied forms and processes of the different branches of manufacture: and, lastly, there appears latterly to have been a much less willing acquiescence on the part of traders under the Excise, generally, in the law and in the decisions of the Board, than was formerly the case; a result which is proved by a great increase in the number of applications, in the nature of appeals, both to the Board and to the Treasury, for abandonment or suspension of prosecutions, or for remission or mitigation of penalties, or in matters in which either the law or the practice are considered to be injurious to individual interests.

But from whatever cause it may arise, the fact of the great increase of business in the Secretary's office, under this head, is indisputable, and must account for a large increase of establishment.

In the number of Reports made to the Treasury, the increase since 1797 is still greater. The Reports made in 1797, on general subjects, exclusive of those on prisoners' cases, were 179 in number; on prisoners' cases specially referred for report, 3; and on those reported on periodically, 51; making in the whole, 233: whereas in 1835 the number of reports on general subjects was 914; on prisoners' cases specially referred for report, 99; and on prisoners' cases reported on periodically, 1183; with an additional head of reports on superannuated officers, to the number of 108; making in the whole 2304 reports to the Treasury in 1835, in lieu of 233 in 1797,—the increase being so great as to render any further observations unnecessary, to prove

Reports to Treasury, 1797—1835.

Secretary's Office.

that a proportionate augmentation of the establishment, as compared with that of 1797, must be indispensable under this head.

Other Letters.

In addition to the great increase of business already adverted to, is another, under the head of letters other than those addressed to the Treasury, issued from the Secretary's office, of which the number recorded as having been issued in 1797 is 98, whilst the number in 1835 was 282. It is, moreover, known as a fact, (though the amount of assistance obtained is not recorded, as the arrangement involved no payment of additional salary,) that the number of clerks in the Secretary's office was so inadequate to the due performance of the business in 1797, that the Secretary, who it appears employed such of the General Examiners and Examiners in the business of his office as he found from time to time requisite, had continually the assistance of a considerable number of persons of these classes.

Extra Hands employed in 1797.

The Committee conclude, then, that from the foregoing facts and observations, it will be obvious to every one, that the vast increase of business in the Secretary's office, under the several heads, since 1797, must necessarily have required some very large augmentation of establishment to meet it.

The Commissioners of Inquiry go on to institute a compare between the Secretary's office in 1815 and in 1835, as follows :—

Twentieth Report, p. 10.

"In 1815, when the gross receipt of the Excise revenue in England was £27,348,097, that is, greater than it was in 1835 by no less a sum than £16,486,915, the Secretary's office consisted of one Secretary and six clerks, and his and their salaries amounted to £2750 a year. This statement shows so great a comparative excess of establishment, in proportion to revenue now received, as to seem to place beyond all dispute the necessity of a very great reduction in the Secretary's office.

Increase of Establishment since 1815.

The consolidation of the Scotch and Irish Boards with the English Board, since 1823, has certainly brought a considerable quantity of new business into the Secretary's office; but when it is considered how many Excise duties have been taken from under the management of the Excise, by transferring some and repealing others, and that, in consequence, the revenue has decreased for England, from £25,306,018, in 1823, to £10,861,182, in 1835, we are quite convinced that there exists no sufficient cause to justify the present establishment of this office.

Establishment not to be measured by amount of Revenue,

The Committee have already shown, as they conceive conclusively, in their observations on the rate of the per centage, how fallacious a criterion the different amounts of Excise revenue collected at different periods offer, by which to judge of the numbers of the establishment required for the collection of the several amounts. They have brought to the Board's recollection the extraordinary fact, that the Excise revenue for England of 1797 was increased in amount by no less than 100 per cent. between that year and 1806, whilst the numbers of the establishment employed in the charge and collection of these duties, were not increased by more than 7 per cent. The Committee have also shown that in the diminution of revenue to about the same amount for England as in 1797, it has not been found possible to carry the reduction much below the number of which the establishment consisted in that year. As, however, the amounts of revenue and the numbers of the establishment generally have borne so little relation to each other, under these circumstances a discrepancy between the relative amounts of the revenue, and of the numbers of the establishment of the Secretary's office, at different periods, may be regarded with less surprise; and even if the amount of revenue collected, had as much connexion with the amount of business in the Secretary's office, as it has with the numbers of the establishment employed in its collection, The Committee have shown, in their former observations, that the discrepancy between the relative amounts of revenue and establishment can be satisfactorily explained. Upon the principle, however, on which the Commissioners of Inquiry have chosen to institute a compare between the amount of revenue and the numbers of the establishment of the Secretary's office, an error appears in the data assumed, since, as the Secretary's department is now for the United Kingdom, it is clear that it should be contrasted with the Excise revenue of the United Kingdom, amounting, in 1835, to £15,229,351, instead of with that of England only, amounting to £10,861,182. But, in point of fact, the connection between the amount of business in the Secretary's office and the amount of revenue collected, is so very indirect and slight, that, when the various causes are considered which may affect the amount of the business in question at different times, it will be found that the relative amount of revenue and establishment can furnish no solid grounds for estimating the amount of business in the Secretary's Office, or the sufficiency of the establishment which may be required for the efficient performance of it at particular periods.

Page 21.

Page 20.

The Commissioners of Inquiry, indeed, allow, in the paragraph last quoted, that "the consolidation of "the Scotch and Irish Boards with the English Board, since 1823, has certainly brought a considerable "quantity of new business into the Secretary's office," but they do not appear to have ascertained its extent, or to have inquired what was the relative amount of business performed by the Secretary's office in 1815 and 1835. Had this been done, the Committee conceive that reasoning founded on such data must have been far more conclusive than any argument could be, resting only on the relative amounts of revenue and establishment at different periods, which, at most, could do no more than offer some ground for supposing, *primâ facie*, what the business at the several periods might possibly be found to amount to.

but by extent of Business.

The proof of the establishment having been at any time too large, as compared with its amount at any other period, must at last rest upon the relative amount of business performed at the several epochs.

Reports to Treasury, &c., 1815—1825.

It appears, then, that in 1815, the number of reports to the Treasury on general subjects, exclusive of those on prisoners' cases, amounted to 553; on prisoners' cases specially referred for report, 16; on those reported on periodically, 61; and on superannuated officers, 76; making a total of 705; whilst, in 1835, as already shown, the numbers of reports under these different heads amounted, severally, to 914, 99, 1183, and 108, making together 2,304 Reports, and showing an increase on the number of reports made in 1815, of 1599, being above 220 per cent. on 705. In the number of letters, other than those addressed to the

Treasury, issued from the Secretary's office, there also appears an increase from 103, in 1815, to 207 in 1835. Secretary's Office.

No account of the number of miscellaneous papers referred to the Secretary to be brought before the Board for its decision, in 1815, exists; but as the number in 1829, after the consolidation of the Boards for England, Scotland, and Ireland, in 1823,—and when, consequently, many papers referred from the Local Boards in Edinburgh and Dublin were decided at the Board in London, which, in 1815, would have belonged wholly to the administration of the independent Boards for Scotland and Ireland,—amounted only to 1,858, the Committee do not conceive that the number of miscellaneous papers brought before the Board by the Secretary, for decision, in 1815, is likely to have exceeded that number: whereas, as has been already shown, the papers under this head have risen in the last year (1835) to 5468. Miscellaneous Papers, 1829, 1835. Page 33.

In various other heads of business, which the Committee do not find it necessary at this moment to particularize further, the increase has also been very considerable.

The proof, therefore, resulting from the compare of the relative amount of business performed in the Secretary's office, at the several epochs selected by the Commissioners of Inquiry, appears to be conclusively opposed to the *primâ facie* evidence offered by the compares of the amounts of revenue and establishment adopted by the Commissioners of Inquiry, and shows that a large increase of establishment in that office must have been necessary since 1815, as well as since 1797. Increase of Establishment since 1797 and 1815, justified.

The Commissioners of Inquiry proceed to make an observation relating to the duties of the Secretary's office, the object of which is to prove that the Board, in detailing three heads of duty which are *wholly* performed in the Secretary's office, *have limited the duties of the office to these heads.* Supposed Inaccuracy in Board's Statement.

The Board had remarked, in their Report of 2nd March, 1831, quoted by the Commissioners of Inquiry at the head of their observations on the Secretary's office:—

> The business of the Secretary's department is in the highest degree confidential, and embraces every subject which comes before the Board. The *whole* of the correspondence with the Board of Treasury and other public offices is carried on in this department; and *all* papers relating to the removal, promotion, reduction, and discharge, of officers of every rank in the United Kingdom are brought under the notice of the Board by the Secretaries. Board's Report, March, 1831.

with reference to which statement the Commissioners of Inquiry remark,—

> It is to be observed, that the Commissioners, in their Report already referred to, in describing the duties of the Secretary's office, mention what is at variance with their own statement, already quoted, namely, that "they embrace all subjects which come before the Board," for they specially limit these duties to three heads:—1st. The Correspondence with the Board of Treasury;—2nd. The Correspondence with the public offices;—3rd. The bringing under the notice of the Board the papers relating to the removal, promotion, reduction, and discharge of officers; and thus the Commissioners exclude those duties which we have stated to be performed elsewhere.
>
> The more we have examined these three heads of duties, the more we feel convinced that the business they give rise to, if properly managed, would not require an establishment so large in any degree as that which is now maintained for the Secretary's office. Twentieth Report, p. 14.

The Committee must here observe, that it is obvious that there must be some great mistake in arguing, that because *the whole* of the business relating to *three* heads is performed in the Secretary's office, the business brought before the Board, from the Secretary's office, *is limited to these three heads.*

It is certain that both the statements of the Board are strictly correct, and in perfect accordance with each other. The business arising under the three heads of duty cited, is *wholly* carried on in the Secretary's office; that comprised under various other heads is commonly brought under the notice of the Board or of the Commissioners, by the Correspondence branches, or by other departments,—*the most important papers only, under each of those other heads,* being referred to the Secretary, to be brought before the Board by him. Supposed Inaccuracy explained.

The Commissioners of Inquiry have, therefore, obviously been wholly in error in stating "that the "Commissioners (of Excise), in their Report already referred to, in describing the duties of the Secre- "tary's office, mention what is at variance with their own statement, already quoted, namely, that 'they "embrace all subjects which come before the Board,' for they specially limit these duties to three heads." And when they express an opinion that the business under the three heads peculiar to the Secretary's office, to which they erroneously suppose it to be limited, could not furnish business for the existing establishment in that office, they state what would be relevant only if the business were confined to those three peculiar heads, instead of embracing, as it does, in the manner already explained, "*every subject* which "comes before the Board," although, in considering the details of business arising out of these heads, they make observations which appear to the Committee very greatly to underrate its amount.

Thus, of the business arising out of memorials referred by the Treasury to the Board for report, the Commissioners of Inquiry observe,—

> In point of fact, this referring of memorials by the Treasury to the Commissioners is little more, as far as we have been able to learn, than a matter of routine and form, for it commonly ends in the decision of the Commissioners being adopted by the Treasury. Twentieth Report, p. 14.

It appears that out of 211 memorials so referred to the Board in the first quarter of 1836, 137 were on subjects on which the parties had not previously addressed the Board; but even supposing that all the cases referred were appeals from the decisions of the Board, the subjects of each must, when so referred, be wholly re-considered, and whether the decision of the Treasury should be in accordance with, or contrary to a previous decision of the Board, the Committee do not see how the labour bestowed on the case by the Secretary and his department, in obtaining orders for the requisite departmental Reports,—in collecting and considering the several papers, in order to lay them before the Board,—in eventually obtaining an order for the preparation of a draft of Report to be made to the Treasury,—and in preparing the Report—is affected by this result: and when the Commissioners of Inquiry further allow that the number of memorials, addressed to Business arising from Treasury References underrated.

Secretary's Office.

the Treasury, has, of late years, very much increased, it is clear that the business arising out of this great augmentation of the number of Treasury references, is not affected by the causes which have given rise to the increase, and that it can in no way be proved that an establishment is too large for the dispatch of the existing business, by asserting, that, by other arrangements, the causes, which at present induce the public to create a considerable amount of that business, may be in some measure diminished.

The remarks, made by the Commissioners of Inquiry, on this point are as follows:—

Twentieth Report, p. 14. Written Answers to Traders and others.

The Commissioners are able to show that the number of memorials presented to the Treasury has of late years very much increased. But if the Commissioners, instead of making this increase a plea for maintaining a large Secretary's establishment, had examined the cause of increase, with a view of taking steps for checking the practice of sending memorials to the Treasury, they might have discovered that this cause of an increase of business was owing, in some measure, to a rule, which they have adopted for their general practice, not to give written answers to the petitions presented to them by traders. When the nature of Excise interference with manufacturers and traders is considered, and it is recollected that a very slight variation in the mode of enforcing the regulations may, in a most material degree, affect the interests of the trader, it will be readily understood that a rule under which the superior authorities of the department decline giving written answers to the written petitions and representations, which they receive, must be productive of constant appeals to the Treasury, as a means of obtaining redress, or at least a satisfactory explanation of the proceeding which may be the subject of complaint.

The Committee are aware how willingly the Board would adopt any arrangements, sanctioned by the Lords of the Treasury, which might be expected to do away any reasonable causes of complaint on the part of traders under the Excise, and thus to diminish the number of memorials addressed to the Treasury against the Board's decisions, but the Committee fear that, on trial of the remedy proposed, which consists in giving written answers to letters, in lieu of communicating those answers through the Collectors or Supervisors, it might not be found to produce the expected results. But it will be for the Lords of the Treasury to determine whether they approve of a trial of the plan for giving direct written answers to the traders, which, must naturally require an addition of establishment in the Correspondence branches; the Committee conceiving that the Board can have no other objection to such an arrangement than the increase of expense which it may entail. With regard, however, to the supposed ground for complaint arising out of the existing practice, it should be remarked that, from the earliest periods of the Excise to the present time, the present system of communication with traders, through the superior officers, has existed, —that the practice has been stated to the Treasury by the Board, and has not been disapproved of by their Lordships,—and that it is only in later years that any complaints appear to have arisen on this account.

Again, in regard to another of the three heads of business exclusively belonging to the Secretary's department, it appears to the Committee, that the amount of work devolved upon the office is very inadequately appreciated, and its nature very much misunderstood by the Commissioners of Inquiry. They state,—

Twentieth Report, p. 15.

3. As to the business which the Secretary has to perform, of bringing before the Board the papers relating to the removal, promotion, reduction, and discharging of all the officers in the United Kingdom, this is a matter of mere routine. It will hereafter be seen that the official and important books which are made up from these papers are made up in another office, namely, that of the Clerk of the Securities, and again in the office of the Clerk of the Diaries.

Amount of Business arising from Discipline misapprehended.

The Board will be aware what a variety of papers, and what a mass of important matter is brought before them for decision under the above heads of "removal, promotion, reduction and discharge" of the officers of the establishment; and of the very considerable additional labour devolving on the Secretary's office in the preparation of the minutes in which each of these results is recorded; and it appears to the Committee that no person can be surprised at this, on hearing that the establishment for the United Kingdom, out of which this head of duty arises, consists of above 5,400 persons. It is also obvious that whatever may be the labour employed in any other department, in simply recording the results of these removals, promotions, reductions, and discharges in the books of the establishment, that work can bear but a very small proportion to the business caused in considering most carefully the papers in each case, in obtaining the Board's several orders first for references for Reports, and subsequently for final decisions, together with the preparation of a detailed and most circumstantial minute of the result of each proceeding.

But, as the Committee have already had occasion to observe, whatever may be the amount of business, under these three heads, which are *wholly* managed in the Secretary's office, a mass of other business arises in the office from the various remaining subjects that come before the Board, in proof of which, it is only necessary to advert to one amongst many other heads of business, in like manner partially brought before the Board by the Secretary, and to refer to the fact of 5468 papers on miscellaneous subjects having been brought before the Board for orders in the year 1835, these papers having increased to that number, from 1858, the number in the year 1829, before the dissolution of the Local Boards in Edinburgh and Dublin.

Grounds of successive Augmentations.

But, in addition to general reasoning, and to facts, such as those detailed by the Committee, proving generally the necessity of some very considerable increase in the establishment of the Secretary's office, since the former period referred to, without defining the precise amount of increase which must have been requisite, the Committee have considered that it would be desirable that the Board should have before them, on this occasion, an explanation of the grounds of the several augmentations which have been made from time to time in the establishment of the Secretary's office. The Committee, therefore, requested the Secretary to furnish them with a statement drawn up from the papers in his office on this subject. The paper with which Mr. Freeling has favoured the Committee is annexed, and the Committee recommend it to the particular attention of the Board, as explaining ably and satisfactorily the necessity for the several increases of numbers which have successively taken place in the Secretary's office, and it is certainly due to Mr. Freeling, personally, to remind the Board, that the assistance granted to the Secretary by the

Appendix, No. 9.

Secretary's Office.

appointment of an under Secretary and two assistant Secretaries, subsequently to the consolidation of the Boards of England, Scotland, and Ireland, in 1823, was given, some years before Mr. Freeling's appointment to the office, to Mr. Burton, who, as the Board are aware, united in his own person peculiar qualifications as an Excise Secretary, and certainly was not likely to be deficient in activity or zeal in the discharge of the duties of his office, with which he was so fully conversant.

The Board will, therefore, perceive that what appears to be inferred in the following observations of the Commission is not justified by the facts:—

Twentieth Report, p. 17.

When an office such as that of Secretary of the Excise, which requires great knowledge and long experience, is filled by one whose avocations, previous to his appointment, have not afforded him an opportunity of becoming acquainted with the duties he has to discharge, the inevitable consequence is, that more persons are employed to secure an efficient performance of the public service than would otherwise be necessary. In the case of the Excise we find that something like this has taken place, for the Secretary is well supplied with assistance, there being no fewer in all than four Secretaries, viz.—

1 Secretary	with a salary of	£1,500 a year.	
1 Under-Secretary	„	800 „	and £10 a year fees.
1 Assistant-Secretary	„	550 „	
1 Assistant-Secretary	„	500 „	and a permanent allowance of £100 a year.
Total		£3,350	

Titles in Department.

With regard to the titles of the superior stations in the Secretary's department, the Commissioners of Inquiry observe,—

Twentieth Report, p. 17.

It seems to us that the practice of giving subordinate officers in public departments the titles of Under or Assistant Secretaries, or any other title distinguishing them from head-clerks, is objectionable. We think that those who have these titles are disposed to consider themselves as placed in a situation which leads them to look to others to work for them. Unless for some special and preponderant reason there should be no intermediate grade, between the grade occupied by the Secretary of an office, other than that of a senior clerk. This is the case in some of the great public departments, the War Office, for example, where situations of the greatest trust and highest responsibility are filled by clerks.

On this subject the Committee certainly conceive that there are the strongest reasons for the appointment of a second person in the Secretary's department, of a somewhat similar rank, who must habitually bring before the Board a large body of the important papers to be disposed of, and who, in the temporary absence of the Secretary from illness or any other occasional cause, should exercise a sufficient authority over the department. An officer of this description, cannot, as the Committee imagine, be better designated than by the title of Under-Secretary.

With regard to the title of Assistant Secretary, the Committee apprehend that it was given at the time of the Consolidation of the Boards of Excise of England, Scotland, and Ireland, and of the creation of Local Boards in Edinburgh, and Dublin, in order to give due weight to the officer to whom was entrusted the management of the Correspondence between the General Board and the Local Boards. That duty having ceased, the Committee are not aware of there being any reason why, on any fresh appointment, the title of Principal Clerk should not be substituted for that of Assistant Secretary. But as titles appear to the Committee to be of secondary importance, especially in the Excise, in which the persons filling the several offices have never, that the Committee are aware of, been accused of being at all above their station, the Committee proceed to offer the few observations they have to lay before the Board on the subject of the numbers of the establishment of the office in question.

Second Assistant Secretary.

The Board, having in their Report to the Treasury of the 2nd of March 1831 expressed an expectation of being able to abolish the office of one Assistant Secretary when the vacancy should arise, found subsequently that the mass of business arising from the management of the Revenue Police in Ireland was so great, that it required a Committee of the Board to devote much time each day to its despatch, and nearly full occupation to one Assistant Secretary, whose business it was to bring these papers before the Committee. At the same time the increase of miscellaneous papers at the Board since 1829, as already shown, had become so great, that the Under Secretary, with all his zeal and exertion, could not keep down the mass of those devolving on him without requiring constant assistance from the First Assistant Secretary. This Assistant Secretary was at that time charged with the business of the Police Committee, which it was necessary for him to give up in order to be able to devote more of his time to the despatch of the miscellaneous business devolving on the Under Secretary. The second Assistant Secretary was in consequence charged with the conduct of the business relating to the Revenue Police in Ireland, and the duty of bringing it before the Committee. Hence, the Board found, in these new circumstances, a necessity for retaining the 2nd Assistant Secretary, the discontinuance of whose office they had, in their Reports of 13th March 1830 and 2nd March 1831, contemplated; and accordingly they stated to the Treasury in a subsequent Report, dated 25th February, 1832, their regret that the expectation previously expressed respecting this office, had not been realised from the unexpected increase of business from Ireland, especially in the management of the Revenue Police, &c.

Recently, however, circumstances have again changed. By the appointment of a Chief Inspector of Revenue Police in Ireland, not only have the means of improving very greatly the discipline of that force been obtained, but the business conducted under a new plan through this officer, (the correspondence with the Board passing wholly through his hands) is already considerably reduced, and a still further diminution of it may be anticipated. This business is now also brought before the Board by the First Assistant Secretary, who is able to conduct it, in addition to the assistance rendered by him to the Under Secretary; The Revenue Police Committee has, consequently been broken up, and the Second Assistant Secretary has been left with the business relating to prisoners only, as was originally the case in 1831.

Secretary's Office.

Discontinuance of Second Assistant Secretary proposed.

Under these circumstances the Committee feel called upon to recommend to the Board the discontinuance of the office of Second Assistant Secretary, and they feel gratified that they are enabled to accompany this recommendation with a suggestion by which the services of Mr. Ryan, the present Second Assistant Secretary, may be retained in a new appointment, which he may fill with credit to himself, and with economy and advantage to the public service, as the retirement or compensation allowance, which would otherwise be due to Mr. Ryan, on the abolition of his present office, will be thereby saved to the Revenue.

The new office, the creation of which the Committee will have to recommend the Board to propose to the Lords of the Treasury, is for the superintendence and management of a department as a branch of the Secretary's office, for the general registration of all official letters and papers on their first receipt at the Chief Office, before delivery to the several departments to which they refer. This plan is proposed by the Commissioners of Inquiry under the head of the Correspondents' branch, in treating of which, the Committee will detail the plan which they shall recommend to the Board's favourable consideration.

Pages 50, 51. Appendix, No. 10.

With regard to the remaining appointments in the Secretary's department, the Committee are unable to propose to the Board any reduction. The allotment of the business, as detailed in the Secretary's memorandum, appears to the Committee to be arranged with judgment, and this comes peculiarly under that class of duties especially devolving on the Secretary, and performed under his direct responsibility. The Committee would, therefore, not feel justified, on any but the weightiest grounds, in proposing to the Board any arrangement, in this particular, not fully consonant with the deliberate opinions and recommendations of the Secretary. They are, however, called upon, in justice to Mr. Freeling, to add, that they are not aware of any plan for distributing the business in the office which bears the appearance of any improvement upon that acted upon and proposed for continuance by Mr. Freeling.

Qualifications for Appointment of Secretary.

Having thus concluded their observations upon the number of the establishment of the Secretary's office, the Committee would immediately proceed to a consideration of the amounts of salary attached to the several appointments in the office, but that the Commissioners of Inquiry having made some observations implying that if the office of Secretary were filled by a gentleman, who, like the Under Secretary, had passed through all the gradations of a surveying officer, a smaller number of persons might secure an efficient performance of the duty of the office, than at present, the Committee conceive that the Board may expect some remarks from them on a subject avowedly of so much importance as connected with the management of the Excise department by the Commissioners: and also, as connected with the amount of the establishment, the matter seems properly to belong to this part of the subject.

The Commissioners of Inquiry have remarked upon this point,—

Twentieth Report, pp. 16, 17.

> The office of Secretary, we think, should be filled by a person, who, like Mr. Browne, the Under-Secretary, has passed through all the gradations of a surveying officer. The complicated nature, and great extent of the business of the Excise department, and the great amount of revenue which is received by it, make it evident that, in order to have the duties of the Secretary's office well and effectively performed, the most able and most experienced individual amongst the Collectors and Surveying-General-Examiners ought to be appointed to the head of it.
>
> Sir Francis Doyle, in his evidence just quoted, expressly says, that "all the situations in the Secretary's Office, with the "exception of the junior clerks, were formerly always selected from practical or surveying officers of the department;" so that what we now recommend is to do no more than what, till recently, was always done.
>
> The following extract from a letter of the Commissioners of Excise, dated 9th October, 1821, to the Treasury, is wholly in accordance with our opinion:—
>
> "It is proper for us to remark, with reference to the situation of the Secretary, that the duties require the most incessant application, as well as the most exact and intimate knowledge of the principles and practice of the Excise, in all its branches, and could not be properly discharged but by a person of long experience in the service, and of high general qualifications; and it has accordingly become the main object, since it was placed upon its present efficient footing, to which all our practical officers of character and eminence aspire, as well as the most powerful incentive to meritorious conduct and application amongst the younger officers of the service, who are in any way distinguished by their education and talents."

On this subject, although it may be regarded as one of some difficulty, the committee are prepared to offer, with all becoming diffidence, their opinion for the Board's consideration, although the question may, at the present moment, be regarded as rather theoretical than practical, there being no apparent prospect of a vacancy which should render a decision on the point practically necessary. If, however, there are any solid grounds sufficient to determine the balance of argument decidedly on either side, it may not be amiss that these should be brought out at once, so as not to leave opinions in a state of fluctuating uncertainty, the effect of which might be injurious, by tending to lower the discipline of the department.

In perusing the remarks of the Report to the Treasury, quoted by the Commissioners of Inquiry, dated 1821, it is impossible not to recognize the value of an union of the qualifications requisite for the discharge of every function of the Secretary of the Board of Excise, in the person of one individual at the head of the office, supposing a fully qualified person to be found.

The Committee, however, cannot disguise from itself that the difficulty of finding the union of the requisite qualifications in one person is much greater in the present day than it was formerly.

Under a system in which the excitement of the public mind seems generally to have been less active, and individuals were apparently much more ready to acquiesce in existing regulations, and current official practice, than they now are, the appeals, from traders under the Excise, to the Lords of the Treasury, or to the Legislature, against the laws, regulations, or decisions of the Board of Excise, were infinitely less frequent than at present, as evinced by the numerical Returns already adverted to. At those periods, the chief business of the Secretary of the Board of Excise seems to have consisted in bringing before the Board, for its decision, the most important questions connected with the current business; in keeping the Board's minutes of appointments, promotions, discharges, &c., and in preparing the necessary general orders, issued from

time to time, for the regulation of the discipline of the service, and for determining the varying arrangements connected with the survey of the several traders. The preparation of letters, or reports, on general subjects of importance, addressed to the Treasury, to other public departments, or to individuals, was comparatively of rare occurrence; and the chief requisite in a Secretary for the Excise Board, at that time, was the perfect practical knowledge requisite to bring the matters connected with the business of survey advantageously before the Board for its decisions, and to prepare the minutes, general orders, &c. necessary for the conduct of the department. Secretary's Office. Qualifications for appointment of Secretary.

In proportion, however, as the business of preparing letters of importance has increased, and the communications with the public upon general subjects have been extended, have those qualifications and attainments of a general nature, and requiring an education of a superior class, become indispensable in the gentleman who is to be placed at the head of the Secretary's office; qualifications, for the absence of which mere professional knowledge and ability will not compensate.

Commissioners of Excise who have had the opportunity of witnessing the highly meritorious efforts, and the success attending these endeavours, of individuals in the Excise service to qualify themselves for higher functions, during the discharge of the peculiarly laborious and harassing duties of a surveying officer, cannot be supposed likely to undervalue the advantage derived to the service from such intelligent zeal, or to wish to deprive a laudable ambition of the prospect of any reward to which it may fairly aspire; but the Commissioners have, at the same time, peculiar opportunities for estimating the chances of finding a gentleman fully qualified for the discharge of all the functions of the Principal Secretary to the Board, whose education, as to the higher attainments, has depended in so great a degree on his own meritorious exertions, during a life of unremitting professional activity and bodily labour.

The Committee therefore feel that the Board might experience the greatest difficulty in finding, at all times, a person fitted for the full discharge of all the duties of Secretary amongst its surveying officers; and they cannot agree with the Commissioners of Inquiry, in the general principle laid down by them, that "the "most able and most experienced individual amongst the Collectors and the Surveying General Examiners, "ought to be appointed to the head of the Secretary's office,"—since the most valuable officers of these classes,—though peculiarly efficient in their own line of duty,—might not combine many of the requisites for this appointment.

Should a fully qualified individual be found amongst the classes alluded to, the Board would doubtless consider his peculiar merit as fully entitled to the reward sought; but supposing the qualifications of the Candidates belonging to the establishment to fall at all short of the requisite standard, the Committee would consider the public service greatly more advantaged by the appointment of an able man, of liberal education, though wholly unacquainted with Excise concerns previously to his appointment. There is, in fact, such a marked line of distinction between the classes of the business of the Secretary's department, that there must always be ample opportunity for the full employment of two able men in bringing the business before the Board, and in preparing the documents connected with the dispatch of the most important parts of it. The time of three gentlemen is now fully employed in this manner; the Secretary, the Under Secretary, and the First Assistant Secretary—and the Committee cannot at present contemplate a period in which a reduction of the amount of important business should admit of the discontinuance of the duties of the junior of these three appointments.

Having thus concluded the observations which they have considered to be called for from them, on the general question entered upon by the Commissioners of Inquiry, respecting the qualifications and appointment of the Head of the Secretary's Office,—the Committee will proceed to advert as briefly as they can, to the question of the present salaries of the several persons employed in that department. Salaries.

On the Increase of the amount of the Salary of the Secretary, the Commissioners of Inquiry make the following remarks:— Salary of Secretary.

At the time the salary of the Secretary was raised to £1500 a year, the highest salary of a collector was £310 16*s.* a year, and there can be no doubt that many collectors, perfectly well qualified in every respect to fill the office of Secretary, would have gladly accepted it at the old salary of £603. Twentieth Report, p. 11.

The only explanation which we have received of this extraordinary measure, by which the permanent official salary attached to this office was at once more than doubled, is contained in the following statements from the evidence of Mr. John Clayton Freeling, the present Secretary of Excise.* He informed us, that the Commissioners, having considered the salary in 1797 too low, had given the Secretary the appointment of distributor of stamps; and he inferred from this, that the salary in 1797 ought to be taken (the emoluments of the distributor of stamps being about £500 a year) as £1200 a year instead of £603; and he further informed us that when, in 1806, the office of distributor of stamps was given to another person, this circumstance was deemed by the Commissioners to be a sufficient ground for the augmentation of the salary to its present rate of £1500 a year.

Assuming the facts of the case to have been as stated by Mr. Freeling, we imagine these facts cannot be admitted to afford a satisfactory explanation for so unusual an addition to the salary of an office. The whole proceeding, which appears to have been a very irregular one, amounts to this, that in order to improve the situation of Secretary, an appointment is conferred upon that officer, in addition to his own, with distinct duties, and a distinct salary; that after the Secretary has enjoyed both offices for about ten years, the annexed appointment is taken away, to be given to another person; and that the Secretary is compensated for the loss of a salary of £500 a year, to which duties were attached, by the permanent addition of £896 per annum to his previous salary of £603, without additional duties. We rather imagine this to have been one of those cases, which were formerly of such frequent occurrence, in which an appointment conferred, merely as a personal favour, and with a temporary object, has been made the ground of a permanent charge upon the public.

It appears to the Committee, that the Commissioners of Inquiry have entered upon the consideration of the

* The Commissioners of Inquiry are in error in supposing that Mr. Freeling had stated that "the Commissioners had given the Secretary the appointment of Distributor of Stamps." The Commissioners of Excise never had the power of such appointment, and the Committee do not find any such statement in Mr. Freeling's evidence.

Secretary's Office.

amount of salary at present annexed to the appointment of Secretary to the Board of Excise, omitting a very important consideration. It would seem that the remuneration of the Secretary was diminished to the amount of £500 a year, by the appointment of another individual to the office of Distributor of Stamps, and that the fixed Salary of the Secretary was shortly afterwards increased, not merely to the amount of £500 a year, but to the greater amount requisite to raise it to £1,500 per annum.

Salary of Secretary.

The Board are aware that the increase of salary in question, was made by the Lords of the Treasury, under the administration of Lord Grenville in 1806, and it appears to the Committee, that an administration which had recently entered upon office with an expressed determination to effect every practicable retrenchment in the public expenditure, would not have sanctioned so large an increase to the salary of any office, unless some very solid and substantial grounds for the act had been made apparent. Neither was it upon a vacancy in the office that this increase of salary was granted, so as to admit of an insinuation, that the object was to obtain a more lucrative office for some person whose general services might be supposed to entitle him to an appointment of a certain value. And least of all, can it be supposed that Mr. Burton, the then Secretary, a gentleman who had risen to his station from the Excise surveying branch through his ability and merits, had the means of obtaining the warrant for the increase of his salary, signed by Lord Grenville and the other Lords of the Treasury, upon any grounds of favoritism.

The Committee therefore apprehend, that the peculiar circumstances of the case prove, that the Lords of the Treasury of that day made the permanent increase to the previous Salary of the Secretary, upon a conviction, that the office of Secretary was previously underpaid in no ordinary degree, and that the acknowledged merits and total want of political interest of the gentleman then filling the office, pointed him out as the fittest individual to receive the first advantage from the Salary of the Station being placed on a footing with appointments in other departments, the duties and responsibilities of which were similar in character, and by no means superior in degree.

The Board have already proposed to the Treasury, as adverted to by the Commissioners of Inquiry, that the salary of this appointment should, with reference to the reduction effected in the salaries of the Commissioners, be reduced from £1,500 to £1,300 on a vacancy.

Salaries of Under, and Assistant Secretaries.

In the salaries of the Under and Assistant Secretaries, the Committee can suggest no future reduction; and whether the title of the third station in the department should eventually be that of "Assistant Secretary" as at present, or Chief or Principal Clerk, the Committee do not consider that the salary of £550 a year can be regarded as too great a remuneration for the highly important duties attached to the station, which are very ably executed by the gentleman at present filling the appointment. By the abolition of the appointment of Second Assistant Secretary, already proposed, the salary of that station, amounting to £500 will be saved.

The Commissioners of Inquiry observe further, as follows:—

Twentieth Report, p. 12.

Salaries of Clerks.

> In 1797, the five clerks in the Secretary's Office received £480 a year for their salaries, and fees amounting to £200 10*s.*, which is at the rate of £136 for each clerk. In 1834, the sixteen clerks in the office received £3410 for their salaries, which is at the rate of £213 2*s.* 6*d.* for each clerk. The advance, from £136 to £213 2*s.* 6*d.*, in this office, was, no doubt, made for the same reason as similar advances were about the same time made in all public offices, namely, the great increase in prices which had taken place prior and subsequent to the year 1797. But as the principle on which all salaries were increased went no further than to keep them on a level with prices, now that prices are not only as low as they were in 1797, but those of many articles of general use much lower, a due regard to public economy requires that salaries should be reduced as vacancies occur, so as to approach to what they were in 1797, according to the direction of the Treasury to the Commissioners, in their letter already referred to, of August, 1821.

On these observations the Committee have to remark, that the peculiar state of the Secretary's Office in 1797, when the Secretary is understood to have had recourse to the continual assistance of several officers of high rank and salary from the department of the General Examiners, as officiators, (their salaries not being

Page 34.

borne on the establishment of the Secretary's office, as has been previously explained by the Committee,) seems not to afford a fair opportunity for a compare of the average rates of salary received by the Clerks at the two periods of 1797 and the present time, any more than it admits of a fair compare of the numbers on the establishment at the several periods. It may, however, be observed that the average rate of salary received by the Clerks in the Secretary's and Correspondent's offices, is rather higher than that of the Accountants, a difference which may be explained from the fact, that the persons employed in the Secretary's and Correspondent's offices receive no extra remuneration for additional attendance out of office hours, to however late an hour they may be detained by the business of the department,—whereas, the Accountants are remunerated for occasional extra labour beyond the usual office hours, by an additional allowance at the rate of £80 per annum.

The Board are aware that the line of demarcation, which divides the upper from the lower branch of the Secretary's office, includes the five superior clerks in the upper division, and that, the qualifications requisite for the two branches being in many respects essentially different, the clerks of the lower branch have no claim to rise to the upper branch. Originally the upper branch was intended to contain none but persons who had previously belonged to the Surveying Establishment, as there was always a certain amount of business performed by the clerks in the Secretary's office, which could be executed with the requisite accuracy by those persons only who were practically conversant with all the details of the business of the Surveying Branch of the Establishment.

First Clerk.

The gentleman, however, at present filling the office of First Clerk has not passed through the surveying branch of the service, having been appointed to his present office from that of First Clerk to the Solicitor to the Board of Excise in Scotland. The appointment of First Clerk in the Secretary's office requires somewhat

peculiar qualifications. He should possess the ready power of drafting letters on general subjects with ability, and his manners, as well as his acquirements, should insure him that respect and weight amongst the several gentlemen of the department below him, which should enable him to maintain the details of a discipline in the office, for the habitual enforcement of which, the heads of the department must look to the First Clerk, under whose more immediate eye the other clerks are placed.

The Committee have reason to consider this appointment as at present ably filled, and they regard selection to be so indispensable a means of filling this place properly, that they conceive that seniority by rotation in the office, should not be understood to give the slightest claim to appointment to the station of First Clerk, but that whenever the office may become vacant, the person who may be considered best qualified should be selected from any branch of the service, whether having belonged previously to the surveying establishment or otherwise. The duties of this appointment the Committee cannot consider overpaid by the present salary of £400 a year.

Second and Third Clerks.

The two next stations in the office, namely, those of the Second and Third Clerks, have been invariably filled by persons of rank in the surveying branch, and from the peculiarly technical duties assigned to these stations, the Committee see every reason for suggesting that this rule should continue to be rigidly adhered to in regard to these two appointments. The Second Clerkship is at present filled by a gentleman who served for many years in the surveying branch, and the duties of the Third have been, for some years, discharged by a Surveying-General Examiner.

As, therefore, these two stations should always be filled by persons of superior ability from the higher ranks of the surveying establishment, and, in addition to their previous acquirements, the acquisition of considerable additional knowledge in the office is desirable to fit them perfectly for the discharge of the duties of their offices, it becomes important to the Board to retain the services in the Secretary's office of an able officer of this class; and in this view it is essential that the salaries of these two appointments should not be below those of the Collections, to which, persons who may have served with ability in the Secretary's office, might otherwise desire to be appointed.

Fourth Clerk.

The duties of the Fourth Clerk are of a mixed nature, consisting partly of business requiring technical knowledge, and partly of that which might be performed by any clerk of ability. The gentleman at present filling this appointment has not been in the surveying service, but the Board will recollect that he was promoted to his present station, it appearing to the Board that he had sufficiently qualified himself for the discharge of the duties of Fourth Clerk, by the acquisition of adequate surveying knowledge at intervals of relaxation from the current duties of the department, and that the promotion, under such circumstances, would hold out an additional inducement to exertion in the department which could not but be generally beneficial.

Fifth Clerk.

It appears that the chief of the duties of the Fifth Clerk, in this branch, are not such as necessarily to require any acquaintance with the duties of the surveying branch of the establishment, since they appear to consist in keeping the books connected with the management of the Revenue Police Force;—in keeping the Board's abstract of Scotch and Irish Treasury papers, depending;—in tracing and recording officers applying for removal;—and in assisting the Second and Third Clerks when necessary,—the assistance in question consisting chiefly, as the Committee apprehend, in copying. A question may therefore appear to arise as to the necessity for the continuance of this fifth station in the upper branch, if the duties of the seat were transferred to the lower branch, and the Second and Third Clerks had the assistance of a junior clerk for copying whenever necessary. The Committee, however, would recommend that the upper branch should be left as it is, since the assistance required by the Second and Third Clerks may occasionally considerably exceed that alluded to, especially during the temporary absence of either; and the possibility of obtaining the promotion through peculiar assiduity, and a study of the business of the surveying establishment, an acquaintance with which is not required for the performance of the duties in the second branch, offers a valuable means of inciting the clerks in the second branch to peculiar exertion. The gentleman who at present fills this post was raised from the second branch as a reward for his conduct, and for his acquisition of a knowledge of the business of the department.

The Committee however beg to observe that, unless in cases of peculiar merit and talent, they conceive that this station may be most advantageously filled by a person holding the rank of supervisor in the surveying establishment, selected for his fitness for the performance of the duties of a clerk in an office.

Salaries shown not to be excessive.

In consequence of the observations of the Commissioners of Inquiry, relating to the rate of remuneration received by the clerks in the Secretary's office, as compared with that granted in 1797, the Committee have applied themselves carefully to a consideration of the amounts of the several existing salaries, with a view to any possible reduction, on vacancies, of which they might with propriety be susceptible.

It certainly, however, strikes the Committee, that the observations of the Commissioners of Inquiry have been made rather with reference to the relative allowances granted at the two periods compared, than to positive claims, with regard to the amount and importance of work performed, and the rate of remuneration granted by individuals for the execution of similar services—one of the rules for testing the sufficiency or the excess of salaries, laid down by the Commissioners of Inquiry themselves.

By this latter rule, the Committee are unable to adopt the opinion that the clerks in this office are overpaid, for they find that the senior of the clerks, receiving a salary of £110 a year, has been in the office

Secretary's Office.

since the year 1824, having obtained an increase of salary, in twelve years, of £10 on the original salary of £100, and the Third Clerk, whose rise has been comparatively fortunate, is now in the receipt of a salary of £200 a year, after a service of sixteen years in the office. The persons filling the stations of First and Second Clerks in the second branch, the salaries of which are each £250 a year, are of very old standing in the office, the one having entered the service in 1792, the other in 1797, and the Committee understand that the stations of clerks in the counting houses of merchants are commonly more highly remunerated than the clerks in the Secretary's office, after similar lengths of faithful service.

Result.

On the whole, the Board will not, after the foregoing explanation, be surprised that the Committee have felt obliged to dissent from many of the views of the Commissioners of Inquiry in regard to this office.

The Committee will advert, under the several heads, to the new branches proposed by the Commissioners to be added to this office by the transfer of business from other departments.

Correspondents' Branch.

Correspondents' Branch of the Secretary's Department.

Twentieth Report, p. 18.

The following description is given of this Office in the Report of the Commissioners of Excise, dated 2nd March, 1831, as quoted in the Twentieth Report of the Commissioners of Excise Inquiry:—

1 Correspondent £500	1 Assistant £160	1 Clerk £130
1 Assistant-Correspondent 300	1 Ditto 150	1 Ditto 120
1 Assistant 250	2 Ditto, each £140 280	1 Ditto 110
1 Ditto 200	1 Clerk 180	—
1 Ditto 180	1 Ditto 150	14 £2710

Establishment for conducting the Correspondence with Ireland and Scotland.

1 Correspondent for both branches £500

To be reduced to £450 on a vacancy.

IRELAND.

1st Assistant-Correspondent £350			6th Assistant-Correspondent £140		
To be reduced to £300 on a vacancy.			7th	ditto	130
2nd	ditto	250	8th	ditto	120
3rd	ditto	200	9th	ditto	110
4th	ditto	200	10th	ditto	100
To be reduced to £180 on a vacancy.			10 —		1760
5th	ditto	160			

SCOTLAND.

1st Assistant-Correspondent £350			5th Assistant-Correspondent £100		
To be reduced to £300 on a vacancy.			5 —		£1050
2nd	ditto	250	—		—
3rd	ditto	200	16		£3310
4th	ditto	150			

This office is a branch of the Secretary's department, by which all correspondence arising with officers, who reside out of the limits of the Chief Office, is managed. It is one of great trust and responsibility.

The Correspondent is always an officer of great practical experience in the surveying branch; and the assistants are taken from the class of country supervisors or officers, such persons being best acquainted with the subjects embraced in the correspondence, and best able to make out the necessary letters and orders. The clerks rise in succession to the station of first clerk.

The particular duties assigned to the assistants are,

To attend the Board, with the Correspondent, and to open and read, in its presence, the letters of each day—to prepare answers in conformity with the Board's directions—to abstract the reports of the state of smuggling in the maritime counties—to examine and record the issue of all informations before the magistrates—to make up the periodical accounts of incidental payments—and to collect and arrange the whole of the papers connected with every case which is brought by the Correspondent under the consideration of the Board.

The clerks are engaged in copying and entering letters, and assist in the general business of the office.

The responsibility of communicating the Board's directions with fidelity and dispatch, devolves upon the principal and senior assistants. In the stations, above the rank of clerks, an accurate knowledge of the details of Excise survey and practice, in all its branches, is indispensable.

The established hours of attendance are from 9 to 3, but they all attend beyond these hours, and until the business of the day is completed.

Of the extent of business in this branch, and of the great increase of late years, a sufficiently accurate estimate may be formed from the number of letters issued from this department at different periods, viz.—

	1797	1801	1816	1827	1830	1832
English	19,574	23,927	31,163	33,211	69,438	64,332
Scotch and Irish	—	—	—	2,311		

It has been suggested by the Board's letter of 13th March, 1830, that the salary of the Correspondent should, on a vacancy, be reduced to £450; but it does not appear upon investigation that any further reduction could, with reference to the amount of labour required, be effected at present in this department.

The Correspondent, his assistants, and clerks, each give security to the amount of £500.

The Commissioners of Inquiry proceed to observe on this office,—

Twentieth Report, p. 19.

In our preceding remarks on the office of Secretary, we have observed upon the variation in the statements received from the Commissioners, and from the Secretary, as to the important fact of whether or not the Correspondent's Office was under the control of the Secretary. This want of agreement is continued by the description annexed to the former office, the leading statement of which is, that the Correspondent's "Office is a branch of the Secretary's department;" whilst, according to the Secretary, the offices are to be considered as distinct, as will be seen by the following question and answer taken from Mr. Freeling's evidence:—

"Do you consider your office as an office of control over that of the Correspondent's?—I should say that, in a general way, it is subject to the control of the Secretary, but practically it is, in point of fact, a distinct office."

The Committee apprehend, that the discrepancy which the Commissioners of Inquiry have endeavoured to establish between the two statements referred to, can hardly be supposed by any one to exist, after the following simple explanation :— Correspondents' Branch.

The Correspondence office is a branch of the Secretary's department, and is under the control of the Secretary, inasmuch as the Secretary would enter upon an Inquiry into any business connected with the discharge of the duties of the office, which he might consider to require investigation, without any previous order of the Board being necessary as his authority. On the other hand, in the case of any other department, not a branch of his office, the Secretary could not interfere, without the Board's previous authority. Hence it is clear, that the Correspondent and the branch under him, belong to the department, and are under the control, of the Secretary. A Branch of Secretary's Office.

But inasmuch as the Correspondence branches are charged with the responsibility of carrying duly into effect the written orders of the Board, or of the Commissioners, relating to country business,—involving an issue of upwards of 60,000 letters a year;—and as the Secretary cannot, by any possible arrangement exercise an immediate superintendence over the whole of so large a mass of Correspondence, it is clear that the Clerks or "Correspondents" at the head of these branches must necessarily have a great direct responsibility of their own, and consequently, in this view, the offices of Secretary and Correspondent, have practically a considerable distinction between them. In order, however, that the doubts entertained by the Commissioners of Inquiry should not mislead any person in the department, as to the real relation of the Secretary's office and these branches, it appears to the Committee, that it may be desirable, that the Board should now repeat an expression of its intentions on the subject, reminding the Correspondents that their offices are branches of the department, and under the control of the Secretary; and the Secretary, that his control is habitually to be exercised in any manner that the interests of the service may appear to call for.

With regard to the papers and petitions connected with the London district, the Commissioners of Inquiry remark,—

It appears from this evidence, that the correspondence with the London district and with Scotland and Ireland, is not managed in the office just described. The following extract from the examination of Sir Francis Doyle describes how the London correspondence is managed:— Twentieth Report, pp. 19, 20.

"Is the correspondence that is connected with the London district managed in the same way as that which comes from the country?—No; the London papers are brought to the Board, and disposed of there by one of the Commissioners, who takes that part of the duty, in the Board-room, and are referred by him, if the matter is of importance, to the Secretary for the Board; or he makes the usual order upon it at once.

"How do they come into the Excise Office?—They come either by the post, or are delivered by the parties at the Petition Office; a great many come to the chairman, directed to the Commissioners, and he acts upon them; but a great proportion every morning comes to the Petition Office, where they are stamped and entered; they are then brought in by the doorkeeper to the Board, and they come before the Commissioners in the way I have mentioned.

"Are they brought at once to the Board, or through the Secretary?—They are brought at once into the Board, after passing through the Petition Office."

Of the branch for conducting the Correspondence with Scotland and Ireland, the Commissioners of Inquiry remark,—

The correspondence with Scotland and Ireland is managed by an officer called the Correspondent for Scotland and Ireland. The establishment of his office has been described in the extract from the Report of the Commissioners, but it appears, from the evidence of Mr. John Brown, that this officer is independent of the Secretary. Ibid. p. 20.

The Committee do not understand Mr. J. Brown to have stated, that "the Correspondent for Scotland and Ireland" "is independent of the Secretary," as the Commissioners of Inquiry suppose him to have done; —Mr. John Brown's reply on this subject is quoted by the Commissioners of Inquiry as follows:—

So that there are three departments?—There is an English Correspondent, and one for the Scotch and Irish departments. That is in the Secretary's department?—*He is just situated with the Secretary as I am.* Ibid. p. 19.

And his previous reply about his own situation is quoted as follows,—

Do you act independent of the Secretary, or are you under his control?—*I am certainly under the Secretary's control;* but the business of my department is confined to myself in some measure. There are many things which the Secretary orders to be done, which it is my duty to do; but the business of my department chiefly rests with myself, as to the papers which come in from the country departments in the first instance. Ibid.

Here the position of this officer is described as the Committee have already explained it,—"There are "many things which the Secretary orders to be done,"—"but the business of my department chiefly rests with "myself, as to the papers which come in from the country departments in the first instance;" that is, what the Secretary orders is done, but the Correspondent is responsible for the due transmission of the orders given by the Commissioners—"on the papers which come in from the country departments," that is, on the country letters; this duty being habitually confided to him, except in the case of orders given by the Board on particular subjects, with regard to which, the Correspondent or his Assistants are in the habit of applying to the Secretary for instructions, as to the exact terms in which the Board's order is to be issued.

The Committee therefore really feel, that the only fear of any misunderstanding in the department as to the relative position of the Secretary and the two Correspondents, arises from the announcement by the Commissioners of Inquiry of what they understand to be the fact, and this may possibly induce the Board to consider some notice on their part to the department on this subject to be desirable, as the Committee have suggested.

The Commissioners of Inquiry allude to the establishment of the office of the Correspondent for England as follows:— Establishment, 1797, 1834.

The return of the establishment of the office of Correspondent for England, in 1797, shows that at at that time it consisted of eleven persons, and cost the public, in salaries, £1,141 3*s.* 6*d.* a year. In 1834, the number of persons was fourteen, and the expense for salaries £2,710. Twentieth Report, p. 20.

Correspondents' Branch.

Establishment, 1797,

The number of letters issued from this office, in 1797, was 19,574; and in 1835, 30,304.

The small increase in the number of persons employed in this office since 1797, notwithstanding the great increase in the quantity of business performed, is creditable to the management of it, at the same time that it shows, that statements of great additional business should not be received as affording conclusive evidence of the necessity of such large additions being made to offices as the addition which has been made to the Secretary's office since 1797.

With respect to the increase which has taken place in the amount of the salaries, we shall not make any observations upon it, or upon similar increases in other offices, until we come to the close of this report.

On the foregoing observations, the Committee beg to remark, that they cannot take credit on behalf of the English Correspondence office, for the performance of one-half more work, with an addition of little more than a fourth to the numerical strength of the department. The Board are aware that, although it has been their object to keep this branch constantly at the lowest scale, consistent with the dispatch of the current business, and consequently, that they have preferred the employment of occasional officiators to an application to the Treasury for an increase of establishment, Mr. Brown has virtually had the habitual assistance of one officiator, and very commonly of two,—an assistance which the augmentation of business has rendered necessary, notwithstanding the diminution of labour by the use of many printed forms of letters which require only to be partially filled up by writing. When the present establishment of fourteen persons is increased by two officiators to sixteen, the ratio to the number in 1797, viz. eleven, is but little different from that of the number of letters issued in 1835, viz. 30,304, to that issued in 1797, viz. 19,574; and the difference in the ratio is fully accounted for by the increased use of printed forms in the department.

The compare is, indeed, very creditable to the arrangement of the office, both in 1797 and 1835, for the similarity of the ratio between the numbers of persons and of letters issued at each period, implies that the numbers employed have, in each of the years in question, been equally limited to the strict wants of the business performed.

Salaries.

With regard to the question of salaries, which is postponed to the close of the Report, the Committee find, on turning to the observations on this subject at a future page, that the Commissioners do not enter upon any inquiry how far the salaries in any of the Excise departments are, or are not, adequate to the present labour and responsibility of the office, but are satisfied with a general recommendation, "That salaries

Twentieth Report, pp. 134, 153.

"should be reduced, so as to approximate to those of 1797." This general principle must, however, evidently be abandoned, upon the showing of the Commissioners themselves, in the case of the "*officers*" of the surveying establishment, whose salaries have been recognized by them as "*low*," in an observation already quoted by the Committee, which is found at page 103, and the increase on the salaries of these "*officers*" alone amounts to more than one-half of the whole increase on the salaries of the Excise establishment. The scale of 1797 can only, therefore, be regarded as an abstract standard, which, as in the case of the surveying officers, may be found, on a consideration of the details, to be equally inapplicable to other branches of the Excise Establishment.

And as it appears that the salaries of the other two classes of the surveying establishment, viz. the Supervisors and the Collectors, have been recognized as, at least, not more than adequate, by another Commission of Excise Inquiry, so recently as in the year 1825, the Committee conceive that the whole of the surveying branch, at least, must be considered as exempted from the recommendation for the approximation of salaries to the scale of 1797.

When then it is thus found that the salaries of the surveying establishment, constituting in numbers fifteen-sixteenths of the whole Excise department, are found to have been so very inadequate in the year 1797, as to have rendered the continuance of the present rates, though at an increase of from 60 to 70 per cent., indispensable, a strong *primâ facie* proof is afforded in favour of the same result, as regards the departments in the Chief Office, which constitute the remaining sixteenth of the entire establishment.

The soundness of this inference may be further tested, by considering the salaries of the departments of the Chief Office under another rule, which the Commissioners of Inquiry have laid down at page 133, for "fixing "the salaries of officers of public departments," viz. "to give no greater payment for the services performed "than are given for similar services by those who, as bankers, merchants and others, employ the same description "of officers and clerks." But the consideration of the subject under this view will be reserved for the head

Pages 131, 133.

of "Salaries," under which the foregoing principle is laid down.

The Commissioners of Inquiry proceed as follows:—

Twentieth Report, p. 21

We shall now proceed to examine the duties performed in this office in the following order:—1st, the opening and reading of the letters of each day in the presence of the Board: 2ndly, the abstracting of the reports of the state of smuggling in the maritime counties; 3rdly, the examination of the issue of informations before the magistracy; and, 4thly, the making up of periodical accounts of incidental payments.

Business of the Office.

1. The description given by the Commissioners of that part of the duty of the Correspondent and his assistants, which consists in attending the Board to open and read, in its presence, the letters of each day, is a further instance of the want of precision, upon which we have already observed in the official statements of the duties of the several offices, since that description is obviously inconsistent with the terms employed in describing the office of Secretary, namely, that the "*business of the Secretary embraces every subject which comes before the Board.*"

Alleged inconsistency of Board's statement.

The Commissioners of Inquiry here charge the Board with an "inconsistency," which they term "obvious," in describing the several duties of the Secretary and of the Correspondents,—the Commissioners of Inquiry considering that the duties of the Assistants in the Correspondence branch of the Secretary's department, which are described by the Board as being "to attend the Board with the Correspondent, and to open "and read in its presence the letters of each day," &c. &c., are inconsistent with the terms employed in

describing the office of Secretary, namely, that "the business of the Secretary embraces every subject which comes before the Board." Correspondents' Branch.

The Committee have been unable to discover any form of expression which would more accurately represent the nature of the business performed, and they conceive that the following observations will at once show that the facts of the case, when correctly understood, are obviously consistent with the plain import and meaning of the Board's statement.

The First Assistant, or, in his absence, the Second Assistant, in each of the correspondence branches does, with the Correspondent, open the letters, and he reads them to the Board, or rather to the Committee of the Board, under the present practice; but the most important papers in each correspondence, whether involving questions of prosecutions in the Exchequer, all of which are referred to the Secretary, to be brought by him before the Board, or new points of any kind, or subjects of a more simple nature, but of superior importance from the magnitude of the seizure or suspected fraud, are all referred to the Secretary, to be brought by him before the Board, as well as every question connected with promotions or discharges in the establishment. There is, therefore, no subject relating to the charge and collection of the Excise Revenue, in all its branches, or to the general administration of the service, in the several departments, which does not at some time or other (in some instances exclusively) come under the consideration of the Board, through the channel of the Secretary's office, although the great bulk of the letters on many of the subjects are disposed of in the offices of the Correspondents. Objection shown to be unfounded.

The Commissioners of Inquiry then make the following observations on the present system by which the business, arising out of the country correspondence, is dispatched by a Commissioner in a committee room :—

"With respect to the course pursued, of opening and reading all letters immediately after they have been received, before a Commissioner, and his making his decisions *instanter* upon the contents of them, we consider it one which is extremely objectionable. The practice of the Commissioners who perform this business attending in rotation makes it still further objectionable. This is carrying the great evil of divided responsibility in doing the business of the public, to its extreme extent; for responsibility is first divided and diminished by having a Board of Commissioners, instead of a single individual at the head of the department: then by having a single Commissioner to act for the Board; and, lastly, by having a different Commissioner each succeeding day. Twentieth Report, p. 21. Objections to mode of performance by the Commissioners, of the Business.

It is quite impossible that the decisions upon the vast number of letters and petitions which are opened and read before the single Commissioner can be made with that attention and consideration which ought to be bestowed upon them. Instead of this practice, we are of opinion that no paper ought to be brought forward, either before the Board or a committee of it, for a decision upon it, without its having been first calmly and minutely examined by some efficient officer; who should be required to look into the papers in the office connected with it, and make such notes and observations as will serve to assist in forming a correct judgment upon it. But we shall explain our views on this subject more fully when we shall have the duties of the Board, and the manner in which the business of it is conducted, under our examination.

The Board will recollect, that in consequence of the great increase of correspondence at the Board in London, caused by the consolidation of the Boards of Excise for England, Scotland, and Ireland, in the year 1823, it was found indispensable to make some new arrangements for the dispatch of the business; and that the country correspondence, which had previously been always read to the Board, where the requisite orders were given upon the several subjects by the Chairman, was transferred to a Committee, which disposed finally of all those cases which involved no new precedent, nor any question of particular importance.

On the transfer of the whole of the business of the Scotch and Irish Excise to the Board in London, on the dissolution of the Local Boards in the year 1830, the appointment of a second Committee to dispose of the Scotch and Irish correspondence in the same manner as the English correspondence was managed in the first Committee, became necessary, but the subsequent reduction of the numbers of the Board rendered it impossible to continue the arrangement which had been made for the performance of the duty of each Committee by two Commissioners, and the business is consequently now confided to one.

As the objections raised by the Commissioners of Inquiry to the existing practice must be supposed to be grounded on the reasons assigned, the Committee observe that the practice certainly is not what appears to be imagined, and, consequently, the objections raised upon these supposed facts must fall to the ground.

The Commissioner gives no final order without a full report on the subject from a competent officer or officers, and without the "*papers*," if any, "*in the office connected with it*," having been not only "*looked into*," but *annexed, and actually read in connexion with the subsequent papers*, to or by the Commissioner, who has also the advantage of the knowledge and judgment of the "Correspondent," who is always an officer of high rank in the surveying branch, as well as that of the First Assistant, on any point of practical detail on which his own knowledge might be supposed to be defective.

To suppose that the Commissioner cannot be in a situation to make a sound decision on a subject thus brought before him, without having "notes and observations" made in writing on the papers by the "Correspondent," appears to the Committee to involve a charge of incompetency against the Commissioners of Excise, which is not supported by any evidence, and they feel assured that if the "Country Correspondent," (or "Corresponding Clerk," if that title is preferred by the Commissioners of Inquiry) were required to write a report upon each of the papers to be decided upon, it would become impossible for him to get through the business which daily arises.

It will be seen from the following quotations, that the Commissioners of Inquiry more than doubt the perfect accuracy of Sir Francis Doyle's recollection of the facts, when he states that the papers on which decisions are made, are all previously read to the Commissioners :— Evidence of Sir F. Doyle, as to practice.

Sir Francis Doyle in his evidence lays great stress on every letter being read from the beginning to the end by the Correspondent or his assistant, before the Commissioner who acts as a committee of the Board. The following question and answer are taken from it :— Twentieth Report, p. 21.

Correspondents' Branch.

"With respect to the reading of the letters—are they are all actually read by the Commissioners?—They are all read to him, from beginning to end, by the Correspondent, or the Assistant Correspondent, who attends the Commissioners for that purpose."

We should observe, however, that the above answer was probably not intended to be taken in the general and unrestricted sense which the terms of it would imply, since if taken in this sense, and unaccompanied by explanation, the statement would lead to a material misapprehension as to the actual nature of that branch of business which it is meant to describe.

Evidence of Mr. J. Brown as to practice.

In the examination of Mr. John Brown, the description of the manner in which this business is done is as follows:—

"Will you describe the course you take on receiving letters and petitions?—It is the business of one Commissioner to attend every morning, to have the letters opened, and to hear them read; and the letters are opened and read accordingly to him, and he puts such orders on them as he thinks proper. Some of the papers are returns to other departments in the office." * * *

under his inspection. If the subject is new and there are no previous papers upon it, the case may now be ripe for decision, although having come before the Commissioner or the Board for the first time in the Supervisor's report. And if the case appears perfectly clear, the necessary final order is at once given; if, on the other hand, the Supervisor's report should not appear entirely satisfactory as to any part of the subject, a reference is made to the Collector for his report before decision. Correspondents' Branch.

In either case it may not improbably happen, that there is a petition or memorial from the trader, on the subject of the officer's detection of the fraud or breach of regulation, adducing arguments in mitigation, or possibly denying the imputation altogether.

The nature of "*the contents*" of such a memorial at once show, as has been already explained, that there are other papers belonging to the subject, from which, when annexed, it is seen whether the statements of the officer are impugned; and if the facts are disputed with any show of reason, the memorial is referred to the Supervisor for report, or if the Supervisor is himself at all implicated, or concerned in the seizure, then to the Collector; and the decision on the memorial, when made, is communicated to the trader through the Supervisor, or the Collector. Should the memorial, on the other hand, appear to contain nothing which, after a reference to the former papers, would make any further inquiry necessary, a final order is given, or the decision to "*abide by the former order*" is adopted, as the case may be, and similarly communicated to the trader.

Every paper is registered as soon as the Commissioner's first order for reference, or otherwise, has been given upon it, when it receives a register-number, all the papers belonging to the same subject bearing the same chief number; and every officer receiving a paper referred to him for report, is enjoined to head his report with the number of the paper or letter addressed to him; on opening the letter of the Supervisor or Collector, it is therefore at once seen by the number at its head, that it refers to a subject already in the office, and requires papers to be annexed. An order is then, at once, written on the letter, by the Correspondent, calling for "papers," which the Commissioner signs with his initials, in proof of its having been brought before him.

When all the papers are subsequently annexed, and brought before the Commissioner, the report is read and considered with reference to the previous papers, and the merits of the case; and if, as may probably happen, the matter is then ripe for decision, the final order is given by the Commissioner, unless, as is not unfrequently the case, the decision appears either to involve the determination of a principle not before settled, or to be of such importance, in other respects, as to require the decision of the Board, or to involve a question of possible prosecution in the Exchequer, which cases are always decided at the Board. In the first of the foregoing cases, the papers would probably be referred, intermediately, to the Surveying-General-Examiners for their report, and then to the Secretary for the Board: in the second case, the same course might be pursued, or the papers might, if an intermediate reference should not appear decidedly requisite, be referred at once to the Secretary; and if any point of law should appear to be involved in the case, the papers would be referred by the Board to the Solicitor, for his opinion before decision.

The Board will probably feel, as the Committee do, that, even now, when their attention has been thus called to a revision of the plans adopted for obtaining the fullest requisite information on every subject before the final order, it is difficult to devise any other scheme by which the proposed end can be so well secured. And it really would appear that the supposed practice of the Commissioners, objected to by the Commissioners of Inquiry in the observations already quoted, is imagined from an entire misunderstanding of Mr. Brown's meaning, which seems to have arisen from not having given due weight to the reply so fully corroborative of Sir F. Doyle's statement, in which Mr. Brown distinctly says, that "*all letters are read where there is a final order put upon them.*"

The Committee must express their regret that the Commissioners of Inquiry should have founded so grave a charge against the practice of the Commissioners on a misapprehension of the facts and evidence before them, and the Board will, doubtless, regard this circumstance as one of the disadvantages arising from the want of a personal investigation on the part of a member of the Commission of Inquiry, of the business of the Board in all its branches, which would have elicited such information as must have fully explained the practice objected to, and have exonerated the Commissioners from a charge of disposing of the cases that come before them without due caution, which, as it appears to the Committee, the Commissioners of Inquiry must themselves have withdrawn, had they become aware of the real facts of the case. With regard to the alleged complaints of the traders, as to the manner in which their petitions are treated by the Board, the Committee find that this charge is more distinctly brought out by the Commissioners of Inquiry under another head for which the Committee will reserve their remarks. Pages 157—160.

The Commissioners of Inquiry conclude their observations on this first head with the following remarks:—

It is proper to observe that the Correspondent's office is not occupied with writing letters to the traders in reply to their petitions or letters. The following is an extract from the evidence of Sir Francis Doyle on this point:— Twentieth Report, p. 24.

"Is this correspondence carried on with the officers of the department only, or is any portion of it carried on with traders and others?—It is not usual for this department to correspond directly with the traders; but upon complaints from traders and representations from officers to the Correspondent of complaints on the part of traders, the answer from the Correspondent would be to one of the Supervisors, or to the Collector, to state to the trader the answer to his queries; so that it would indirectly involve a correspondence with the traders, but it is directly a correspondence with the officers." Written answers to Traders.

It appears to us that this rule of not giving written answers in any case to the letters and petitions of traders is one which, ought not to be persevered in; but we shall take an opportunity of making some further remarks upon it.

The Committee may observe, that the Board have no object but that of economy in continuing the former Excise practice of giving the answers to traders through the Supervisors, who must necessarily be informed

Correspondents' Branch.

of the Board's decisions. By this practice the writing of a very large additional number of letters is saved;—a number which will be readily estimated as very considerable, when it is recollected that above 60,000 letters are issued annually from the Correspondence offices, of which a very large proportion is on subjects which require an answer to the trader. If the Lords of the Treasury should think it right to authorize a change of the existing plan, it is obvious that a considerable augmentation of establishment to the Correspondents' offices must be necessary, but, with this exception, the Committee are not aware of any objection on the part of the Board to the acknowledgment of a trader's memorial by a letter to himself, and the communication of the Board's decision by the same direct means.

It appears, at first view, a plausible source of complaint, that a trader, whose petition cannot be investigated and decided under a certain time, should in the meanwhile be left in ignorance whether his petition has reached the Board or not, but in many, or perhaps, most cases, the trader is apprised of the receipt of his petition by the Collector, or other officer, calling upon him for information on the subject, to enable the officer to report fully on the Board's reference, and as the existing practice has gone on so long without causing complaints until within a few years, it may be presumed that this inconvenience is not in itself very serious, or productive of injury to the traders' interests.

It appears, however, to the Committee, as already observed, to be a matter on which the decision of the Lords of the Treasury would be more important than that of the Board; but it may be right to observe, that the Board's existing practice has been stated to the Treasury, and no objection has been made to it by their Lordships.

The Commissioners of Inquiry go on to observe on the second head,—

Twentieth Report, p. 24. Abstracts of Reports of Smuggling.

2. The business which is performed in the Correspondent's office, of abstracting reports of the state of smuggling in the maritime counties, is so wholly incompatible with the proper business of this office that it evidently should be transferred to some branch of the department, that should be specially employed in taking charge of all matters relative to smuggling.

Any interest taken by the Excise in the state of smuggling in the maritime counties would seem now to arise chiefly out of the cautionary surveys on articles, the import duty on which is collected by the Customs. It is obvious that a knowledge that any large quantities of tobacco or foreign spirits had been successfully landed, would call for increased vigilance in the surveys on the tobacco and foreign spirit dealers in the neighbourhood, and as the reports on this and other subjects, not specially referred to other departments, remain in the Correspondence office, that office is naturally charged with all business arising out of the papers until they are transferred, by order, to another department; hence the abstracts of these returns which were found necessary for use in the Secretary's office, have been made out in the Correspondent's office, before referring them to the Secretary for the Board's consideration.

The Commissioners of Inquiry proceed to state :—

Twentieth Report, p. 24. Examination of Issue of Informations.

3. The same remark may be made respecting the business of examining the issue of informations before magistrates.

The following is taken from the examination of Mr. J. Brown on this subject:—

"Do you do any thing more than merely register these returns of the fines and forfeitures—do you make any examination into them—these events of hearings?—Yes. There is one comes to the Board, and a duplicate for the fines-accountant. The one that comes to the Board is examined.

"What sort of examination is it?—We see that there are such penalties as the law authorizes.

"You make an examination to see whether the magistrates have done their duty?—Sometimes they may mitigate a penalty lower than the law allows, and sometimes the cases may not properly be stated by the Collector or Supervisor.

"And do you take it into consideration the conduct of your own officers in conducting the prosecution?—Yes; but it may happen that the officers are not to blame: the magistrates, I believe, consider themselves competent to decide in cases brought before them, and act accordingly."

The business of superintending and controlling the proceedings of the officers of Excise and of the magistrates in the recovering of penalties under the Excise laws, more properly belongs to the Solicitors' than to the Correspondents' department. It will appear in the extract we shall give from the Commissioners' Report on the Solicitors' office, that the Assistant Solicitor is required to attend specially to the prosecutions in all cases arising before any justice of the peace, as well in as out of sessions; and, therefore, the imposing on the Correspondent the duty of superintending the proceedings on informations before magistrates is one of those unnecessary repetitions of business of which there appear to be several in the Excise system of management.

But this is not the only repetition on this head of business which takes place; for the Accountant of fines also is charged with the business of examining the issue of informations.

It is obvious, that as the power of appeal from the decisions of the magistrates lies with the Commissioners of Excise, and as, moreover, the recommendations of the magistrates for the further mitigation of penalties below the amount to which the magistrates themselves can reduce them, must be acquiesced in or declined by the Commissioners, the results of informations must be carefully considered by them, either in the capacity of a Board, or of a Committee, or individually; the practice is to dispose of this portion of the general business with the rest of the country letters brought before the Commissioners daily by the Correspondents. The requisite decisions are therefore made on these results of informations by the Commissioner, those being previously referred to the respective Solicitors on which any legal question arises, such as where the magistrates may have mitigated a penalty below the amount authorized by the law, or where they may appear to have decided contrary to the evidence, or to have rejected legal evidence for the prosecution, as reported by the Collector or Supervisor, and have, in consequence, pronounced a decision unfavourable to the interests of the Revenue. In practice, there is no difficulty in determining what cases should be so referred, when the facts are observed, but it is necessary that the reports, communicating the results of the informations, should be compared with the orders, to see that the informations have been laid in the form and against the individuals specified, an examination which is made by a compare with the orders in the Correspondent's office.

There is, therefore, no repetition of business arising out of this examination, as the Commissioners of Inquiry suppose.

Correspondents' Branch.

The supposition that a repetition of the examination of the results of informations, occurs in the office of the Accountant for Fines, is also founded in error. It is true that a duplicate of the report of the result is forwarded to the Accountant for Fines, a knowledge of the facts recorded in this document as to the condemnation of seizures and the levying of penalties, being indispensable to enable the Accountant to raise an account against the Collector of the amount of fines, &c. to be eventually distributed: but this officer does not repeat the examination effected by the Correspondent, in which the business of the Accountant is not interested,—any subsequent alteration of the judgment, whether on appeal or otherwise, being communicated to the Accountant for Fines, without any previous interference on his part.

On the fourth head the Commissioners of Inquiry observe,—

Twentieth Report, p. 25.

4. The making up of periodical accounts of incidental payments is also a duty in no respect compatible with the proper duties of the Correspondent's office, and is another instance of a useless repetition of business, because this business is also done, according to the Report of the Commissioners, where it clearly should be done, in the Accountant's office.

Account of Incidental payments.

The document in question was a weekly return, containing an extract from the Board's orders for payments issued through the Correspondent's office. This extract is now discontinued, and the Accountants are furnished, in lieu of it, with the letters themselves, from which they note the particulars.

On the amount of business, under the foregoing heads, performed by the Correspondent's office, the Commissioners of Inquiry conclude by observing,—

Twentieth Report, p. 25.

If the duties which do not correctly belong to the Correspondent's office were discontinued in it, and transferred to other offices, the Correspondent for England would easily be able to manage the whole correspondence of the United Kingdom, and the office of Correspondent for Scotland and Ireland, and the Petition Office for London, might be abolished.

We think, as we have before suggested, that it is wrong to have the office of Correspondent distinct from that of the Secretary. The Secretary should be practically at the head of all that business of the Excise, which, according to the established practice in other public departments, appertains to the duties of a Secretary of a great public department; and none so properly belongs to it as the branch of Correspondence; and he should be responsible to the Board, that each individual in his office shall duly perform the business which is allotted to him.

Supposed Result of transfer of certain Heads of Business, shown to be erroneous.

The Commissioners appear to have singularly overrated the amount of business they advert to under the three heads which they have cited as not correctly belonging to the Correspondent's office. The Committee have to acquaint the Board, that the business of abstracting the reports of the state of smuggling in the maritime counties has occupied the assistant, charged with this duty, two days and a half in each round occurring eight times in the year; comprising in the whole, therefore, the labour of one person for twenty days in the year:—

That the examination of the results of informations, as the Committee understand, occupies the assistant charged with this duty, on an average, about half a day each round, making, in the whole, about four days work in the year:—

And that the preparation of the periodical returns of incidental payments occupied the assistant, charged with this duty, about four days in each round, making about thirty-two days work in the year. This latter duty is, however, as the Committee have observed, no longer performed in this office; and the remaining business, under the two previous heads, as it appears from this statement, is only sufficient to occupy the time of one person about twenty-four days in the year.

But even supposing that the time occupied in the above duties (including that which has been discontinued) had been underrated to the extent of one half, the Board will perceive, that the whole of the work arising out of the three heads cannot be made to amount to more than that of one person for little more than the fourth part of the year.

It will be obvious to the Board, that the Commissioners of Inquiry, in suggesting the practicability of effecting the vast change in the arrangements of the department involved in the discontinuance of the Correspondent for Scotland and Ireland, and the management of the whole of the correspondence of the United Kingdom by the Correspondent for England, through the discontinuance and transfer from the Correspondence branches to other departments of the business comprised under the three heads quoted by them, must have supposed the amount of business under these heads to have habitually occupied a large portion of the time of the Correspondence departments. When, therefore, it has been shown that, under the most liberal calculation, the whole of the business annually performed, under these heads, in the English Correspondent's office, does not comprise the work of one clerk for half a year, it appears that the ground of the recommendation of the Commissioners of Inquiry is so entirely lost, that it becomes useless to enter further into a consideration of the recommendation itself.

Amalgamation under one Head at present impracticable.

Should the Committee, however, be expected to offer a direct opinion on the subject of the amalgamation of the two offices of Correspondence, for England, and for Ireland and Scotland, they have no difficulty in stating, that the heads of these two branches are already so fully occupied in superintending the business confided to them, that the idea of such an amalgamation under one head can never be entertained until some extraordinary diminution shall occur in the number of letters issued, which the Committee see no reason at present to calculate upon.

Connexion between Correspondents' Branch and Secretary.

With regard to the observations of the Commissioners of Inquiry in the concluding paragraph of the last quoted extract, respecting the connexion between the office of the Correspondent and that of the Secretary, the Committee have before explained that they consider that the Correspondence office is already a branch of the Secretary's office, and under the control of the Secretary, and as to the title borne by Correspondents, if that is thought not sufficiently to indicate the understood connexion with the Secretary as the chief head, the Committee are not aware of any objection to the designation of these officers being eventually altered into

Correspondents' Branch.

that of "Principal Clerks, charged with the Country Correspondence in England, and in Scotland and "Ireland," severally. The Committee, however, cannot recommend that these officers should be relieved from any part of the responsibility which now rests upon them, as to the due issue of the several orders of the Board, or of the Commissioners, which they are required to see executed; but there does not appear to be any objection to its being understood, that the duty of supervision of these branches, on the part of the Secretary, extends to such an inquiry, habitually, as may enable him to ascertain that the Chief Clerk, or Correspondent, at the head of each branch, is an efficient officer, and that the discipline of each is properly enforced by him: also that the business of the several stations is duly performed by the subordinate officers.

On the subject of the registration of petitions, letters, and other documents, the Commissioners of Inquiry observe,—

Twentieth Report, p. 25. Registration of Petitions, &c.

We have received information that petitions are sometimes laid aside, and not brought before the Committees; but on inquiry we have been told that this cannot happen, because all petitions are regularly registered and duly accounted for. On examining, however, whether sufficient care has been taken to make sure that the business of registering petitions, letters, and other instruments, is duly performed, we did not receive such answers as were altogether satisfactory.

That the possibility of the loss or abstraction of papers has been felt by the Board to be a most serious evil, is shown by the anxiety evinced by the Board some time since, on an inquiry emanating entirely from themselves, to improve the checks of the Registers in the Secretary's and Correspondent's offices: and that the result of the Board's inquiry, on that occasion, was a very great improvement on the checks previously in force, is certain. Under the previous arrangement, supposing a paper which had been referred from the Correspondent's office to the Secretary for the Board, to be mislaid, or, from whatever cause, to have disappeared, there was no certain mode by which to charge the responsibility on either of the offices: for, if the Registrar in the Correspondent's office had so far discharged that office by entering the order of reference to the Secretary's office in the Register of the Correspondence office, still, if no corresponding entry should appear in the register of the Secretary's office, it would be impossible to prove from the registers, that the papers had actually been transferred according to the order, from the one office to the other. But this defect the Board have, as the Committee conceive, satisfactorily removed by means of an arrangement under which the papers reciprocally passing from one department to another are recorded in a "Delivery Book" signed in each case with the initials of the officer receiving the papers so transferred; and the officer charged with the custody of the Register in the office from which papers are transferred, can only be relieved from his responsibility regarding them by proving, from the "Delivery Book," that another officer has acknowledged by his signature the receipt of the papers.

It appears to the Committee very difficult to guard against the possible loss or mislaying of a paper before registration, particularly in the cases of London petitions or memorials, which very commonly do not reach the Excise Office by the post, being delivered at the Petition Office by the traders themselves, but even if a paper received in this manner should at any time have been lost before being entered in the register of any department, the trader would obviously repeat his application, if he heard nothing of the result of his first memorial; when a second loss of a similar paper from the same individual, certainly can hardly be anticipated. As to a wilful abstraction of the paper, the Committee are not aware that the Board have had reason to suspect that such an occurrence has ever taken place. Still it will be obvious to the Board that any practicable improvement in the present system of primal registration will be advantageous.

The Commissioners of Inquiry conclude their observations on this subject with a suggestion, that in order to ensure "an arrangement more complete and satisfactory, than that which has been described for "the due registration of petitions, &c."—

Twentieth Report, p. 26.

A branch of the Secretary's office should be specially appropriated for receiving all papers addressed to the department; for registering them in books prepared with proper forms for making entries; and for transmitting each paper to the office to which its contents has relation. This registry office should be constantly visited by a superior officer, and returns should be made periodically to the head of the department, showing what applications remained without answers having been given to them.

Upon this point, the Committee are of opinion, that a general register may be established for the record of every letter or memorial addressed to the Commissioners on its first receipt at the Chief Office, from which the several papers may, by a proper arrangement, be entered in the departmental registers; and that by a proper supervision of the whole by a superior and competent officer, a more efficient check on delays in disposing of papers than has hitherto been possessed by the Board, may be obtained, in addition to the other advantages already afforded by the departmental registers.

It also appears to the Committee desirable that the several departmental registers should be brought into the same office with the general primal register,—all papers in their transit from one department to another being required to pass through this office for registration,—and that periodical returns should be made to the Board of all papers outstanding beyond a certain fixed period.

All memorials, letters, and reports brought to the Chief Office by the public, or the Board's officers, for the Board, should be lodged in this registration office, when the security for their being duly registered in the first instance, must be found in the character and rank of the person placed at the head of the office. It also appears to the Committee, that all official letters addressed to the Board may be advantageously opened in this office, under the joint charge of the chief of the department, and of the heads of the several departments to which the letters will be referred, in order to allow of their being entered in the primal register before distribution.

Mr. Corbet, the first clerk in the Secretary's office, on being desired by the Committee to suggest the details of an arrangement for carrying the foregoing objects into effect, has submitted the plan annexed, and the Committee recommend its trial to the Board; and as Mr. Corbet has shown so much ability in overcoming several difficulties, which presented themselves in the details of the plan, the Committee conceive that he will be the proper person to be entrusted with the first arrangement of the new office, in order that the working of the system may not fail through any possible misunderstanding on the part of the individual by whom it is to be set in action. Correspondents' Branch. Appendix, No. 10.

When the whole is proved by experience to work satisfactorily, Mr. Corbet may return to his duty as first clerk in the Secretary's office, for which he appears to the Committee to be well qualified.

In order to propose an establishment for this Registration branch of the Secretary's office, involving as little additional expense as possible, the Committee would suggest that Mr. Ryan, the Second Assistant Secretary, (whose services in that capacity may, as has been stated under the head of the Secretary's department, be probably dispensed with, under the new arrangements regarding the Revenue Police) should eventually be placed at the head of the Registration branch, the duties of which office, will, as already explained, be confidential and highly important, and will require to be discharged by a person of superior station and authority in the department. Page 38.

The amount of salary which it may be proper to assign to the duties of the head, or of any other, officer in the newly prepared establishment, will probably be more properly determined when the amount of the business to be performed shall have been ascertained by experience: but in any case, should Mr. Ryan be appointed to the new office, the Board will no doubt feel desirous that the change of station should not make any unfavorable alteration in the amount of his present salary.

The Board will have perceived that the establishment of the Correspondence office is not objected to, and that the suggestions of the Commissioners of Inquiry for amalgamating the Correspondence branches are founded on an entire misconception of the amount of the business proposed to be transferred to other departments. Result.

SOLICITOR'S DEPARTMENT.

Solicitors' Department.

The following is the description of the offices of the Solicitors, as quoted by the Commissioners of Inquiry in their Twentieth Report, from the Report of the Board, dated 2d March, 1831:— Twentieth Report, p. 27.

The law business of the Excise department in England is conducted by a Solicitor and an Assistant Solicitor—the former is always a barrister of certain standing. They are both selected and appointed by the Lords of the Treasury.

The Solicitors are not to be concerned in any professional engagement or private practice, but devote their time and attention to the transaction of Excise business only.

They are required—

First. To advise the Board in every matter involving a question of law which shall arise in the transaction of the business of the Revenue.

Secondly. To conduct legal proceedings in all causes, civil or criminal, in any of the superior courts of law, or in any court having jurisdiction in criminal matters, or before justices of the peace or other magistrates, in and out of the session, or the court of summary jurisdiction at the Chief Office, or in the court of appeal in matters of Excise.

Thirdly. To draw up forms of all documents required by Acts of Parliament to be used in the transaction of the business of the Revenue; to prepare cases for the opinion of counsel, and abstracts and deeds relating to the conveyance of any premises contracted to be either sold or purchased by the Board for revenue purposes.

Fourthly. To submit to the Board from time to time such alterations in the law as may appear necessary or expedient, and to prepare Bills, under the orders of the Board, to be submitted for Parliament.

The whole business of the department is under the control and superintendence of the principal Solicitor, who is responsible to the Board for the due execution of its orders; but as it is desirable, in business of such great extent and variety, that some portion should be more particularly assigned to the Assistant Solicitor (subject, however, to any alterations which may at any time appear to the Board to be necessary) he is directed to attend specially to—

The prosecution and defence of all cases arising—

Before the Chief Commissioners—before any justice or justices of the peace, as well in as out of sessions;

Before the Commissioners of Appeal; and to

The prosecution and defence of all indictments and criminal process, and of all actions in any of the courts of common law.

The Solicitors do not institute proceedings against any person whatever, nor compromise or stay any proceedings without the authority or sanction of the Board, except when circumstances will not admit of a previous reference, and they are not allowed to charge fees of any description.

Previously to 1829, the Solicitors, who held their offices by patent, were paid by fees on all the legal proceedings instituted by order of the Board, or connected with this Revenue. Out of the fees so received they provided their own clerks and establishments; the Second Solicitor receiving from the First Solicitor an allowance of £500 a year, besides the fees arising from his own department of the business: but in that year the Lords of the Treasury assigned fixed salaries to the Solicitors and Clerks in lieu of the former fees; and the following scheme was sanctioned by Mr. Stewart's letter of the 22d August, 1829, and by warrant dated 26th January, 1830.

Solicitor	£2,500	7th Clerk	£100
Assistant-Solicitor	1,000	8th Ditto	100
1st Clerk	400	9th Ditto	90
2d Ditto	300	10th Ditto	90
3d Ditto	300	1 Messenger	60
4th Ditto	250	—	—
5th Ditto	200	13	£5,540
6th Ditto	150		

NOTE.—A fee of £1 1s. is payable to each of the two Commissioners (the under-sheriff being one, and a clerk in the Solicitor's office the other) on commissions to find debt, the preliminary step to issuing an extent. A fee of 5s. is also payable to the Appraisers (one of whom is a clerk in the Solicitor's office) on all writs of appraisement, for the condemnation of seizure, issued into the county of Middlesex. These fees, which amount on an average to £50 per annum, are divided amongst the clerks immediately under the Solicitor.

Solicitors' Department.

Scotland.		Ireland.	
Solicitor	£1,500	Solicitor	£1,500
1st Clerk	350	1st Clerk	400
2d Ditto	210	2nd Ditto	250
3d Ditto	150	3rd Ditto	200
4th Ditto	100	4th Ditto	130
		5th Ditto	100
5	£2,310	6	£2,580

Solicitor for Casual Revenue ..... £92 6*s.* 2*d.*

In addition to the above, a personal allowance of £1,000 per annum was granted specially to Mr. Mayow, the Assistant-Solicitor, in consideration of the surrender of his patent.

The average gross profits of the Solicitors, under the former principle of remuneration, taken for three years, amounted per annum to £12,105

Expenses of establishment now defrayed by the public 5,540

Saving..... £6,565

The Solicitor and Assistant-Solicitor are in attendance at their offices from ten o'clock in the morning until between four and five, and very frequently are detained to a later hour. This attendance is not always found sufficient for the discharge of their duties, as during the term, and on other occasions, when there is a pressure of business, they are occupied at their private houses. The clerks are all required to be at the office, daily, from ten o'clock till four; but the attendance is not limited to those hours, and they are frequently employed for a much longer time.

It is the duty of the senior clerks in the First Solicitor's office to assist in preparing causes for trial, and reports on cases referred to the solicitor; to conduct the pecuniary transactions of the department, including the recovery of monies under verdicts (this part of the duty is managed exclusively by the Chief Clerk); to attend the Court of Exchequer; to assist in drafting clauses of bills; in drawing briefs and issuing extents; and they are responsible that the proper legal steps in court are taken in due time. They communicate the result of all prosecutions, and are engaged in various miscellaneous business relating to the department.

The junior clerks copy and enter letters, and assist in the general business of the office.

In the second branch, the senior clerks are employed in preparing informations for the recovery of penalties and duties, and for the condemnation of seizures as well before the Commissioners in the court of summary jurisdiction, as at the assizes, quarter-sessions, and before justices of the peace. They assist in the preparation of criminal proceedings instituted by order of the Board, and in the drawing of reports upon questions and cases referred to the Solicitor.

These clerks are not unfrequently employed in conducting and managing the proceedings in the unavoidable absence of the Solicitor; and great judgment and accuracy, together with a competent knowledge of the laws, are therefore requisite for the due performance of the duties.

The junior clerk in this branch keeps all the official accounts, and makes, under the directions of the Solicitor, the several disbursements incidental to the management of the office. He also keeps the books in which all orders or informations are entered, and assists in the transaction of the general business.

In Ireland the expences of the law department have been considerably reduced. By various arrangements which the Board have been enabled to suggest, an annual saving has been effected since the year 1827 of £15,900, and a further reduction of £2,800 may be expected as soon as the Bill for the Suppression of Illicit Distillation shall have passed; making altogether a reduction of £18,700 per annum. On the other hand, the labours of the office have been considerably increased by the attempt to render the jurisdiction of the Court of Exchequer in Ireland available for the hearing of revenue cases of magnitude and general importance, and to establish in this particular the principles and practice of the English court. The extension of the duties on glass, and the general assimilation of the Irish to the English system of law and practice, have also tended to increase the labours of this department. The whole of the establishment has recently undergone a very careful revision by your Lordships, and the present establishment appears to be upon the lowest scale consistent with the efficient performance of the duties.

In Scotland the net profits of the Solicitor under the system of fees exceeded £3,000 per annum, and the expenses of his establishment were about £500. The same duties are now performed at an expense to the public of £2,310, which is less by £1,190 per annum than the previous charge.

The foregoing extract contains a general statement of the duties performed by the Board's Solicitors.

The Board will perceive from Mr. Dehany's report annexed, that the returns quoted by the Commissioners of Inquiry give a very inadequate representation of the work performed by the Solicitors.

Reports of Solicitors annexed.

As the objections urged by the Commissioners of Inquiry to certain of the Board's proceedings connected with prosecutions in the Exchequer, and other matters relating to its legal arrangements, apply to details so intimately connected with the duties of the several Solicitors, the Committee have considered that it would be satisfactory to the Board that they should obtain full reports from the Solicitors on such points.

Appendix, No. 11.

The Committee therefore annex the several reports of Mr. Dehany, Mr. Mayow, Mr. Carr, and Mr. Saurin, which they conceive will be found to reply, not only fully, but very conclusively to the remarks of the Commissioners of Inquiry on the subjects to which they refer.

The Committee propose to allude very briefly to a few points only, which more directly affect the question of the Board's management; but they cannot avoid noticing one great mistake which the Commissioners of Inquiry appear to have fallen into in the following paragraph :—

Twentieth Report, p. 32.

* * * * a large proportion of the business which peculiarly belongs to the office of Solicitor, is not performed by that officer in person, but is altogether left to other persons deputed by him; with this view one or two of the clerks in his office are usually required to be admitted as attornies or solicitors.

None of the Clerks Attornies.

The Board will find that this assertion is distinctly negatived in the several reports, in the most conclusive manner, and as no evidence is referred to in support of the assertion, the error remains wholly unexplained.

Mistaken idea of amount of business performed by Solicitors in person.

As, however, from whatever cause, the Commissioners of Inquiry appear to have laboured under an entire mistake as to the amount of the business performed by the Solicitors themselves, it must have altered the opinions entertained by them of the value of the services of the Solicitors, had they been aware that all the details connected with the prosecutions in the Exchequer, in lieu of being left to other persons deputed by them, are, as so distinctly declared by Mr. Dehany in his evidence and report, considered and directed by the Solicitors in person.

Twentieth Report, Appendix, page 356.

The first point, directly affecting the Board's management, is adverted to by the Commissioners of Inquiry as follows:— Solicitors' Department.

In case, however, any circumstances shall arise which shall call for a reconsideration of this branch of the establishment, we think it may be well worth attention to inquire whether the same extent of professional service might not be obtained upon easier terms than those now established; whether, for instance, *by having at the Board one barrister, with an understanding that the person so appointed should be responsible as Commissioner for the general direction of the legal proceedings arising in the department*, sufficient provision would not be made for all the services required from a confidential professional adviser; leaving the practical part of legal proceedings to be performed by an ordinary attorney or solicitor. *A practical illustration of the above view of the question will be found in the present constitution of the Board of Stamps and Taxes, in which some of the Commissioners have been taken from the bar;* and which has no other professional adviser on the establishment except a solicitor, who is strictly a solicitor and attorney. Twentieth Report, p. 32. Barrister recommended as a Commissioner.

It appears to be implied in the foregoing extract, that one of the Commissioners at the Board of Stamps and Taxes is a Barrister, appointed with an understanding that he should be responsible as Commissioner for the general direction of the legal proceedings arising in the department.

From a statement, however, in a note to Mr. Dehany's report, the authority of the Solicitor of Stamps and Taxes appears to be opposed to this fact. The Solicitor of the Stamps and Taxes is there reported to have replied to a question from Mr. Dehany, on the subject, that "the Chairman had certainly been at the "bar: that he was the only Commissioner who was a Barrister, but that he took no charge of the legal busi- "ness, or in any manner superintended or directed it beyond his general duty with the other members of "the Board." Appendix, No. 11. page 195.

The Committee conceive that Mr. Dehany has very distinctly pointed out in his report peculiar inconveniences that must arise from a member of the Board acting in the double capacity of Solicitor and Commissioner. It appears also to the Committee, that the duties of the Board and of the Solicitor are so distinct, and require qualifications of so very different a nature, that to attempt to blend these duties cannot be desirable; and to argue that they cannot be duly performed without being so blended, appears to the Committee to be as little borne out by theory, as by practice. Objections adverted to.

The business of the Board is to judge from the reported circumstances of a case, and the character of the party, how far a prosecution and conviction, if it can be obtained, appears to be desirable. The same judgment and discretion requisite for the management of the revenue entrusted to their care generally, are alone called for to enable Commissioners of a Board to come to a sound judgment upon this point.

Here, however, a necessity for legal assistance often arises. It is doubtful, perhaps, how far the evidence is of such a character as to be likely fully to sustain the charge in Court. The best means also of attaining the end in view are to be considered—and on these points the Board rest for advice on the professional opinion of the Solicitor, which is deliberately given in writing, after a due consideration of all the legal points; and the Board are thus enabled to decide whether the object, the attainment of which, on general principles connected with the management of the revenue, they feel to be desirable, is attainable or not under the circumstances of the case, legally considered.

To require a Chairman or Commissioner to act the part of the Solicitor, by going into all these legal details, must prevent the due discharge of the regular functions of the Commissioner or Chairman; and on the other hand to require the Solicitor to discharge the duties of Chairman or Commissioner of the Board, must inevitably prevent a due superintendence on his part of the legal details which constitute so obviously important a duty of the Solicitor.

The Board will, therefore, probably feel unable at all to concur in the recommendations of the Commissioners of Inquiry on this head.

The Commissioners of Inquiry next advert to the maintenance of distinct establishments of Solicitors in Edinburgh and Dublin, as follows:—

A further question arises out of this part of the subject, with respect to the necessity or expediency of maintaining distinct establishments of Solicitors in Scotland and Ireland, now that the general administration of the business of the department arising in those countries has been transferred to the Board in London. Twentieth Report, p. 33. Distinct Establishments in Edinburgh and Dublin.

And they deliver the following opinion upon this point:—

It certainly would seem that the principle on which the consolidation was founded, namely, that of bringing the various proceedings for securing the collection of the Excise revenue immediately under the eye and control of the consolidated Board, by its having direct and personal communication with the heads of all the branches of the service, ought to have governed the regulations of the Solicitors' offices, there being nothing peculiar in them to justify a departure from it. Twentieth Report, p. 33.

* * * * * * * * * *

And again:—

The continuing of separate Solicitors, acting independently of the chief London Solicitor, must necessarily be attended with a more feeble administration of the powers of the Excise laws, and must lead to more deviation from an uniform and effective performance of the public service, than would be the case if the whole business of conducting prosecutions was under the management of one Solicitor, possessing the opportunity of receiving his instructions directly from the Board, and of personally communicating with it. Ibid.

It may be proper to mention, incidentally, though it may in no way affect the general argument respecting the continuance of the Solicitors in Edinburgh and Dublin, that the Commissioners of Inquiry are not quite correct in their description, in an intermediate paragraph, of the stages by which the consolidation of the Excise for the United Kingdom was effected.

The Board are aware that the Local Boards in Edinburgh and Dublin, in each of which the Commissioner sent from the General Board acted as Chairman, from the year 1823, were not discontinued till the year 1836,

Solicitors' Department.

Distinct Establishments.

and that since the discontinuance of these Local Boards, Commissioners have not been "detached from the "Central Board in London to reside in Edinburgh and Dublin for at least one year, and during that period "to take the personal superintendence over the Excise business arising in those parts of the Kingdom, under "the general direction of the Board in London."

With regard, however, to the removal of the Solicitors from Edinburgh and Dublin when the Local Boards were dissolved, in 1830, the Committee cannot concur with the Commissioners of Inquiry in the opinion they express that the same principle "ought to have governed the regulations of the Solicitors' offices, there being "nothing peculiar in them to justify a departure from it;" and with regard to the assertion in the following paragraph, it is a repetition of the statement already observed upon as being so decidedly denied by the several Solicitors in their annexed Reports:—

Twentieth Report, p. 34.

It is not necessary to go into any detailed explanation to show that one Solicitor could act for the United Kingdom. He would, in point of fact, be just as well able to do the business in Scotland and Ireland as the respective Solicitors who now do it, *because they practically conduct their business by their head clerks, who are professional attornies, and in fact prepare and manage each prosecution.*

The Board are able to direct the management of the general business in Scotland or Ireland, from London, because they have superior officers fixed in those countries, who enter into the requisite inquiries on the spot, and report results, on which the Board are enabled to give their final orders.

It is obvious, however, that in regard to the management of a case connected with a prosecution in the Exchequer, no such facilities exist without the appointment of a legal officer on the spot, who should perform the functions of the Solicitor, since, without this, all the witnesses must be brought up to London to be examined by the Solicitor there, an inconvenience and expence which would far more than balance any saving proposed to be effected by the discontinuance of the legal officers on the spot.

Some legal officer on the spot, then, must be employed, whose judgment could be relied on in these details, and the necessary and acknowledged intricacy of the distillery laws would alone appear to require such a legal agent to devote his time very fully to the subject, in order to enable him to manage his causes well. Such an agent would be in effect the Board's Solicitor or Assistant Solicitor in Scotland or Ireland; and the only remaining question to be determined, would be the mode in which he should be remunerated for his services.

The inconvenience of paying continuous legal services by fees, appears to have been felt and acted upon in all the new arrangements during the last few years; the Committee presume then that the Commissioners of Inquiry would hardly recommend a renewal of the exploded system in Scotland and Ireland; and if the remuneration must consequently be by salary, the amount of salary would be the only remaining consideration.

Instead then of the question being, as originally proposed, whether Solicitors should be wholly discontinued in Scotland and Ireland, or not, it would seem that it must be reduced to a consideration of the fitting amount of salary for the services to be performed. And here it is desirable to remark, as is observed by Mr. Carr, that the situation of the Solicitor is very confidential and responsible, and if an inferior person were placed in that station, it is not unreasonable to expect that he might not resist effectually the local influence, so constantly attempted to be exerted, in cases in which his opinion with the Board must necessarily have much weight.

A very grave charge is brought against the Board's management, in the following extracts, relating to the institution of Exchequer prosecutions without a sufficient necessity:—

Twentieth Report, p. 35. Prosecutions by Board in Exchequer.

The next point connected with the legal proceedings of the Excise to which we beg to call attention, is the great number of the prosecutions which are brought into the courts of Exchequer of England, Scotland and Ireland. The numbers varying from 120 to 190 a year. These prosecutions are accompanied with a very heavy expense: on every trial two counsel are employed in addition to the Crown lawyers, and the particular forms of proceedings incur such great delays and heavy costs, as to render these prosecutions extremely expensive to the public, and very vexatious, and even ruinous to the parties against whom they are brought, in taking the ordinary steps for defending themselves.

And again:—

Twentieth Report, p. 36

The Commissioners of Excise were formerly, in some degree, obliged to bring prosecutions in the Exchequer, in consequence of a strong leaning against the Excise system, which often gave improper protection to delinquents. It is, we believe, universally admitted that this feeling no longer prevails to anything like its former extent, and therefore the Commissioners seem to have persevered in the course of Exchequer prosecutions after the reason for adopting it had ceased to exist.

Excise prosecutions in the Exchequer "varying in number from 120 to 190," that is, averaging about 155 in number, are considered in the above extracts to be too numerous, and yet, when it is considered that the number of Excise prosecutions for penalties before the magistrates and the summary court, have averaged, in the last three years, above 4000 in each year, it certainly does not strike the Committee that a statement which would show, that of prosecutions instituted for penalties, less than four in 100 were carried into the Court of Exchequer, can be regarded as offering any *primâ facie* evidence of too great a resort to Exchequer prosecutions.

Indeed, the fact of a much larger proportionate number of Exchequer prosecutions than this, having been carried into the Exchequer in England is mentioned incidentally by the Commissioners of Revenue Inquiry in Scotland and Ireland, in their twelfth report, dated 1st June, 1825, when offering proof that there had been too few Excise cases carried into the Court of Exchequer in Scotland. They state:—

Parliamentary Commissioners' Twelfth Report, p. 23.

Whilst the average number of cases annually brought before the magistrates in England has been as stated, 3,000, the average number brought before the Court of Exchequer has been 177.

The Board will perceive that 155 Exchequer prosecutions out of more than 4,000, already alluded to as the existing average for the United kingdom, is a much smaller proportion than that referred to, not with

disapprobation, by the Commissioners of Inquiry in 1825, as the average number of Exchequer prosecutions for England;—177 out of 3,000 being nearly 50 per cent. more than 155 out of 4,000. Solicitors' Department.

And, as regards the number of Exchequer prosecutions in Scotland, it will be perceived, by a reference to Mr. Carr's report, that the average annual number for the last six years does not exceed 39, whilst the Commissioners of Revenue Inquiry in Scotland and Ireland, in their report in 1825, adverted to 55, the average number of prosecutions then brought before the Court of Exchequer in Scotland, as insufficient. Prosecutions by Board in Exchequer. Appendix, No. 11. p.204.

It may be added, that the number of distilleries in Scotland has greatly encreased, and that, as observed by Mr. Carr, out of 239 prosecutions in the Exchequer in six years to 5th January 1835, 110 were on the subject of British spirits. Ibid.

The Parliamentary Commissioners of Revenue Inquiry in 1825, state very explicitly their opinion that the Board of Excise in Scotland had not had sufficient recourse to the Court of Exchequer, as follows:—

Having thus expressed our opinion on the different points that may have operated to prevent a proper administration of the Revenue laws, by the magistrates of Scotland, and offered such suggestions for their remedy as appear to us desirable, it becomes necessary we should state to your Lordships our conviction that for some years past it has not been the practice of the Board of Excise, in Scotland, to have recourse to the Court of Exchequer so frequently, as appears to us necessary for the due administration of the Excise laws. Parliamentary Commissioners' Twelfth Report, p. 22.

With regard to the evidence adduced by the Commissioners of Excise Inquiry in the twentieth report, in support of their views, the Committee beg to direct the attention of the Board to what is urged in reply in the reports of the Solicitors, particularly as regards the letter of Mr. Leathem, alluded to by Mr. Saurin, and the Evidence of Mr. Archibald Dunlop, commented upon by Mr. Carr. The Committee will merely, in addition, call the Board's attention to a few mis-statements of facts contained in the portions of this evidence selected by the Commissioners of Inquiry. Mr. Collins asserts, that it is the practice to proceed in the Exchequer against traders *for the smallest infringement of the law:* and Mr. Leslie Clark states, that if there was a seizure made from him, and he should memorialize the Board, "*the memorial is sent to the party who makes the "seizure—he is an interested person.*" With regard to Mr. Collins's assertion, the refutation is contained in the fact already stated, of the very small average of cases carried into the Court of Exchequer; and as to Mr. Leslie Clark's statement, the Board are aware that it is wholly incorrect; that a memorial against a seizure, or a detection, made by an officer, is always referred to the superior officer, the Supervisor, for inquiry and report; and if the seizure or the detection has been made by the Supervisor, or if the Supervisor is at all interested in the case, the memorial is invariably referred to the Collector for inquiry and report, as has already been explained by the Committee under a former head. Twentieth Report, pp. 38—41. Appendix, No. 11, pp. 211, 206. Page 47.

The Board will, therefore, not feel surprised that the Committee coincide with the Solicitors in not regarding this evidence as of the least weight, and that they cannot agree with the Commissioners of Inquiry in opinion that any undue resort has been had to the Court of Exchequer under the Board's existing practice; and if the Committee are right in this view, it follows that they cannot concur in the recommendation of the Commissioners of Inquiry, that no Exchequer prosecution should be instituted by the Board "without "having previously obtained the sanction of the Treasury," as follows:—

Although we agree in opinion with those witnesses who propose that prosecutions for offences against the Excise laws should be carried on before some local tribunal, we do not recommend that the Commissioners of Excise should be wholly deprived of the power of carrying them into the Courts of Exchequer. They should, however, never exercise this power except in cases of very great delinquency, and then not without having previously obtained the sanction of the Treasury. Twentieth Report, p. 41.

With regard to the grounds upon which the Board decides that a case should be carried into the Court of Exchequer, adverted to in the following extract,—

It appears, from the evidence of the Solicitor for England, that the Board is governed in making its decisions, whether or not trials shall take place in the Exchequer, in some degree by the amount of the penalties to be recovered. This circumstance affords an additional inducement to those which we have formerly mentioned, for a revision of all Excise penalties, with the view of making them bear a just relation to the offences to which they are applied. Twentieth Report, p. 36.

The Board will find the reply to the above observations in Mr. Dehany's report, in which he explains in what manner the Commissioners of Inquiry have misunderstood his evidence. Appendix, No. 11. p. 199.

The Committee conceive that the principle which guides the Board generally in its decision is simple, and cannot be objected to. It is notorious that the practice of the magistrates is to mitigate the penalties in almost every case to the amount of one-fourth, as permitted by the law: when, therefore, from the nature of the offence, as regards either its magnitude, or its recurrence on the part of the trader implicated, the Board consider it necessary that the full amount of the legal penalty should be recovered, or that several penalties for repeated acts should be obtained, recourse is had to the Court of Exchequer; which, indeed, is doubly necessary in such cases, since the crown is to be protected on the one hand, by the infliction of a sufficient penalty, if the defendant should be found guilty; and the defendant himself is to be secured from the possibility of the infliction of a heavy fine under the summary jurisdiction of the magistrates, without the intervention of a jury.

And here it is proper to mention, that the expences of a suit in the Exchequer are shown, by Mr. Carr's report to be much less than is apparently supposed by the Commissioners of Inquiry. Mr. Carr quotes the evidence of Mr. Taylor, who had been Clerk of Court in Scotland for thirty years, and in charge of almost all the business against the Crown during that period, who, on being examined by the former Commission of Inquiry on this subject, mentions cases having been defended at a less cost than £20, and that £100, being not more than one-half of a single penalty, is the highest legal expense that has been incurred, Expense of proceedings in Exchequer. Appendix, No. 11, p. 206.

Solicitors' Department.

exclusive of witnesses. And with regard to the supposition, that innocent persons would throw themselves on the mercy of the Excise rather than go to trial in the Exchequer, Mr. Carr quotes Mr. Taylor as answering a question to that effect,—"Oh! by no means, I never saw an innocent man do that," and again, on the question being pressed,—"I have never seen such a case, and do not believe such a case exists."

Expense of Proceedings in Exchequer.

Appendix, No. 11. pp. 199, 207.

Twentieth Report, p. 36.

The great distinction between Customs cases, and Excise cases, is pointed out in the reports of the Solicitors, and if, as the Commissioners of Inquiry assert, "in that department (the Customs) it is well "known that a course had long prevailed of resorting, on almost all occasions, to prosecutions in the "Court of Exchequer," it is evident that such a practice cannot be in any way likened to that of the Excise, under which the prosecutions for penalties in the Exchequer do not bear a proportion of four in a hundred to the prosecutions for penalties under the other jurisdictions, and that the abandonment, by the Customs, of a practice under which they "resorted, on almost all occasions, to prosecutions in the Court of Exchequer," can be no reason whatever, for arguing that the Excise should abandon a practice under which they resort to prosecutions in the Court of Exchequer in four only out of every hundred cases, in which penalties are sued for.

Compromises.

Twentieth Report, p. 39.

On the subject of compromises before going to trial, to which the Commissioners of Inquiry object, and with regard to which, one of the witnesses, quoted by the Commissioners, in reply to the question,—"Do you "not think that every publicity ought to be given to detection of fraud?" answers,—"Yes, even if there "was no penalty inflicted:"—the Committee observe, that it appears to them that no general rule can with propriety be laid down as to the acceptance or rejection of compromises, but that each case must be decided according to its peculiar circumstances.

It is obvious, however, that no power exists of bringing out the points of a case upon evidence in Court, provided the defendant chooses to avoid this result, since he has only to withdraw his plea, if he has pleaded, or not to plead at all, and suffer judgment to go by default, to close the case at once. Virtually, therefore, this acts as a compromise to the amount of the penalty which may be entered up in such a case.

It is obvious that in many cases, although no moral doubt should exist of the guilt of the defendant, some question may arise whether from the illness or absence of witnesses, or from any little flaw in the evidence affecting the question, technically, though not morally, or from other causes, the verdict of the jury may not improbably prove unfavourable. In such cases the legal adviser would often recommend the acceptance of an offer of compromise of sufficient amount to act as a punishment for the offence, and the Board will probably hardly consider that such an offer ought to be rejected, when it is considered how injurious an effect is produced by an acquittal, which, so far from giving publicity "to detection of fraud," even if "no penalty is "inflicted," enables the defendant to argue from his success that he is an aggrieved and oppressed individual in having been unjustly prosecuted by the Excise. And this result is by no means theoretical, a practical

Appendix, No. 11. p. 206.

illustration being afforded in a very marked case quoted by Mr. Carr, of one of the very traders whose evidence, is extracted by the Commissioners of Inquiry, in the body of their Twentieth Report, in which he offers "to furnish a recent and striking illustration of his observations, *where the prosecutions were defeated and, "exposed, but that at a heavy irrecoverable expense to the persecuted and innocent defender.*"

This "persecuted and innocent defender," Mr. Archibald Dunlop, having, as Mr. Carr states, been repeatedly informed against for illegal practices as a distiller, was prosecuted in the Exchequer three times in the last ten years, on the last of which occasions he obtained a verdict in his favor, but so contrary to evidence and to the summing up of the judge, that the Solicitor advised a new trial: the Board, however, (the defendant being then a bankrupt and having left off business) did not carry the case farther.

In concluding their observations on prosecutions connected with the Exchequer, the Commissioners of Inquiry make the following observation and quotation:—

Twentieth Report, p. 43.

Stay of Proceedings on Petitions to Treasury.

The following portion of the examination of the Solicitor of the Excise, upon petitions to the Treasury for stay of proceedings in the Exchequer, is deserving of attention:—

"In what cases do petitions operate as stays of proceedings?—It is a rule of the Treasury when a petition is presented to them, having reference to a pending case in the Exchequer, that no proceeding is to be taken after it arrives at the Excise Office. It is to operate as a stay of proceedings; in consequence of which I have known a cause ready to go into court, and all the expense incurred of witnesses, and a petition has been presented solely for the purpose of creating delay; sometimes when it has been very important, and it has been represented to the Board, they have directed me to proceed, notwithstanding the petition, and they have communicated their order to the Treasury.

"How long has that been the case?—For some years: there might have been more occasion for it formerly, when the Solicitor was paid by fees in order to prevent, should the Treasury accede to the party's request, any further expense being incurred.

"You see no reason for the practice at present, do you?—No; taking care it does not run the defendant into any unnecessary expense. I suggested that to the Board, and through the Board to the Treasury, and I understood a rule of that kind was to be made: that if the petition to the Treasury has not arrived at the Excise Office before notice of trial was given, that it should not operate as a stay of proceedings.

"How long ago has that suggestion been made?—Twelve months or more; it was when Mr. Rice was Secretary.

"The suggestion was not objected to, was it?—No, it was not objected to; but no direction was ever given upon it."

The Board are aware of the evil complained of by the Solicitor, and any arrangement calculated effectually to defeat attempts to arrest proceedings merely to create delay, must be desirable, the expense and injury incurred, in the cases adverted to by the Solicitor, being very great.

The Commissioners of Inquiry proceed to observe respecting the consolidation of the Excise Laws,—

Twentieth Report, p. 43.

Consolidation of Laws.

As the business of preparing new Excise laws belongs to the office of Solicitor of Excise, we take this opportunity of recurring to a subject we have introduced into a former Report, namely, the expediency of revising and consolidating the Excise laws. Every witness we have examined, whether belonging to the Excise or to trade, agrees in opinion on the necessity of this mea-

sure. Nothing, it must be allowed on all sides, can be more unjust than to make large classes of our most industrious traders subject to excessive penalties, imposed by laws so numerous and so complicated, and, in some instances, so difficult to be procured, that it is nearly impossible that they can know to what extent they may expose themselves to punishment. Solicitors' Department.

The Committee admit to the fullest extent the inconveniences arising from the number, and in many instances consequent complexity, of several branches of the Excise laws,—inconveniencies which are felt by the department itself, which would be equally benefitted with the respective traders, by a consolidation and simplification of those provisions; but as the observations on this point have been repeated in several of the reports of the Commissioners of Inquiry, and in a manner, in some instances, implying that little or no exertion has been made towards effecting this desirable object, the Committee deem it right to call the Board's attention to what has already been done, and to the causes which have prevented further progress. About the time of, or soon after, the consolidation of the Customs laws, a Treasury order was received directing a similar measure in respect to the Excise laws, a measure which the Board had for some time been anxious to promote. In furtherance of this object, the distillery laws for England have been consolidated by 6 Geo. 4, c. 80;—the licence regulations for the United Kingdom by 6 Geo. 4, c. 81;—the regulations as to general management by 7 and 8 Geo. 4, c. 53;—and the malt laws by 7 and 8 Geo. 4, c. 52. Interruption has been experienced by the uncertainty which has prevailed as to what duties of Excise might continue or might be repealed. The consolidation of the leather laws was about to be undertaken when that duty was repealed. But still in this uncertainty the subject has not been neglected. The permit regulations have been consolidated by 2 W. 4, c. 16; and the law for suppressing illicit distillation in Ireland, by 1 and 2 W. 4, c. 55. Other measures which have been brought forward have been defeated by circumstances over which the Board had no control. A bill for consolidating the auction laws was prepared and introduced into the House of Commons, but on objections being made to some of its provisions, it was not persevered in. A bill was prepared and forwarded to the Treasury for bringing all the Excise duties into one act, but it has not yet been carried further. Three bills were prepared for consolidating the laws for regulating the distilling, rectifying, and dealing in spirits, throughout the United Kingdom; but the trade having had these regulations submitted to them, could not agree upon them, and the Commission of Inquiry having been appointed, further proceedings on this and other subjects were suspended to await their suggestions. In the course of the last year, however, a bill has been prepared for consolidating the acts relating to the glass duties, and is now ready to be submitted to Parliament. Consolidation of Laws.

The Commissioners of Inquiry observe further as follows:—

"We find, on referring to the Fifth Report of Lord Colchester's Committee of Finance, of 1797, that, on its appearing that a complete analysis of the contents of all the Excise statutes, passed previous to 33rd Geo. 3, had been printed, but that by the practice of the Excise Office the use of it was confined to the officers, the Committee expressly objected to this practice, by stating that they saw no reason for imposing any restriction or discouragement upon its unreserved publication. Notwithstanding, however, this strong declaration, the Commissioners did not then alter the usage of the office, nor has it since been altered. We therefore beg to state that we fully concur in the opinion of the Committee of Finance on this point, and think that the Commissioners ought to give every assistance in their power to traders, in enabling them to acquire a full knowledge of all Excise instructions and regulations. Twentieth Report, p. 43. Analysis of Laws.

The Board will probably readily understand how it should have been deemed objectionable for the Excise to give an analysis of the laws, *officially*, to traders; since the meaning of a law turns upon the wording of the Act, and any analysis of an act so issued, being but an abridgment, would be liable, possibly, from the omission of words in condensing it, to an entirely different legal construction from the Act of Parliament, and might be calculated to mislead. Although, therefore, the officers of Excise might be furnished by the Board with instructions in the form of an analysis of an act, for their guidance, it would obviously be altogether a different proceeding to furnish traders with such instructions for their guidance in lieu of the act itself. The Committee find, in communicating with the Board's Solicitor and Assistant Solicitor, that the idea of the Board furnishing traders with any such analysis or digest is strongly objected to by them, and their objections strike the Committee as being forcible and conclusive. But in any case there can have been no cause of complaint latterly that a useful digest of the Excise Laws was wanting for general information, as Mr. Huie's Abridgment has been published since the date of the report of Lord Colchester's Committee, and seems to have answered the purpose very well.

It appears certainly the right of every trader to be made fully acquainted with every *regulation* issued by the Board affecting his trade in any manner, and accordingly it is the practice to communicate to the traders, through a superior officer, the contents of all documents of this sort; but when the Commissioners of Inquiry, in addition to "*Regulations*," consider that "*all Excise instructions*" should be communicated to the traders, the expression used in the latter case, is either intended to convey the same meaning as "*Regulations*," or if it is meant to imply that the Board's instructions to its officers should be communicated to the traders, the Committee cannot acquiesce in the recommendation. The Board give instructions to their officers, framed with a view to enable them to detect fraudulent traders, and it cannot be supposed that these instructions ought to be communicated to the traders who are to be detected.

On the whole the Board, will probably consider that the observations of the Committee, and the full explanations contained in the reports of the Solicitors, on the conduct of this branch of the business of the department, are entirely satisfactory. Result.

Summary Court.

SUMMARY COURT AND REGISTRAR.

Third Report, p. 6.

	£	s.	d.
Three Commissioners deputed from the Board to preside as judges, twice in each week for about nine months in the year			
One Registrar	400	5	0
First Clerk to ditto	180	0	0
Second Clerk to ditto	110	0	0
	690	5	0

The Commissioners of Inquiry in their Third Report quote the establishment for the Court of Summary Jurisdiction as above; they also add,—

Ibid. p. 7; from Board's Report of 1831.

Registrar and Clerks.

The duties of the last three officers are described in the official returns of the establishment, as follows:—"The Registrar, or his first clerk, attends all judicial proceedings before the Commissioners, takes minutes of the evidence, makes out all warrants arising from these proceedings, and delivers them to the messengers to be executed. It is his duty to report the facts of all cases heard before the Summary Court upon application for mitigation of the judgment. He also keeps registers, showing the several penalties awarded by the court, the sums recovered thereon, and the amount outstanding, with the steps taken for the recovery thereof. It does not appear that the attendance of the Registrar is constant, but he is held responsible in all respects for the proper discharge of the business, and gives security to the amount of £3000.

"The attendance required of the first clerk is from 10 till 3, but he remains until the business of the day is completed, which is not unfrequently at a later hour.

"The attendance of the second clerk is from 9 till 3, or till a later hour if necessary."

Quotation omitted.

The foregoing statement is quoted from the Board's report of 1831; one paragraph of the statement of some importance, is, however, left out in the foregoing quotation, as follows:—

Board's Report, 1831.

The business of this department was arranged in the year 1822, prior to the appointment of the present Registrar, when one clerk was discontinued at a salary of £90 per annum. It is further proposed by the Board's letter to the Treasury of the 13th March, that the salary of the principal be reduced on the next vacancy to £200, and that the business be done by a Registrar, and by one clerk at a salary of £110; by which a saving of £380 per annum will be effected in this department.

Reduction, since effected.

Since the date of the Third Report of the Commissioners of Inquiry, the reduction contemplated on a vacancy has been effected, and the office of the Registrar consists at present of,

1 Registrar	£ 200
1 Clerk	110
2	£ 310

Messengers of the Court.

There are also six messengers attached to the court, but it does not appear that the discontinuance of these officers would at all necessarily follow the abolition of the Court of Summary Jurisdiction; and, for the reasons assigned in the following extract, from the evidence of one of the members of the Board, given in the Appendix to the Third Report, it would seem highly desirable, that in any case, the messengers should be continued:—

Third Report, Appendix, p. 59.

Can you suggest any reduction in the present establishment of the Court of Summary Jurisdiction?—I should think that no reduction beyond that already recommended to the Treasury could be effected. It has been already proposed, upon the occurrence of vacancies, to fix the salary of the Registrar at £200 a year, with one clerk at £110 a year, in lieu of the present salaries of £400 a year for the Registrar, £180 a year for the First Clerk, and £110 for the Second. The Registrar, by the change recommended, would sit constantly in Court, in lieu of his First Clerk, as at present. Another source of expence, that of the messengers, must, I conceive, be kept up in any case; because, although in the country the business done by the messengers in London is performed by the surveying officers, yet I conceive it would be a very bad policy to adopt the country practice in London: the business would be performed by a great number of officers instead of by six or seven messengers, which would give a great facility for idleness; for if an officer has a summons or a warrant to execute which would require, perhaps, only an hour of his time, he may idle away half a day in the business, and yet no means may be possessed of proving that he has improperly used his time. I really should add, with respect to the messengers, that, instead of any reduction of expence, there ought to be, and there must be, some augmentation; their present pay is only £78 10s. a year; their duties are very important, they have the collection of monies, and they are exposed to considerable temptation: the salary received is not one to which persons in that situation ought to be limited; in fact, they never have been paid at so low a rate till very recently, for, until lately, the sum of £100 a year was divided among the messengers, in addition to their actual pay, which increased their salaries to between £90 and £100 a year.

Do they receive nothing for serving a summons?—No.

They have no fees?—None; they are only repaid the expences actually incurred.

When they are placed watching in a house or on premises, do they receive nothing?—They put a man in charge.

They themselves do not go?—They go with the man whom they put in charge, and take an inventory of the effects, and that man is expressly prevented from exacting any thing from the trader in any shape; he is paid only through the messenger, and at the usual daily rate.

The whole of the six messengers are employed upon this duty, are they not?—Yes, they are.

Not all at one time?—Yes, they may be: they are Court messengers, not Board messengers, though they also deliver official letters or parcels within their districts, when requisite.

Are there any other messengers?—We have doorkeepers, whose duties are in part somewhat like those of messengers in other offices. The Court messengers have recently been reduced from seven to six in number.

Of the Court, the Commissioners of Inquiry observe,—

Third Report, p. 8.

It appears, that for the conduct of this branch of their business, three members of the Board form a Court twice a week during about eight months in the year; that they sit, upon an average, from two to three hours each day, the duty being taken in rotation by all the Commissioners, except the Chairman and Deputy Chairman; that the general business brought before the Court consists of informations for penalties, and condemnations of seizures, and complaints for return of duty; but that informations for the recovery of duty in arrear are heard, whenever necessary, all the year round.

Amount of business of the Court.

By official Returns, which are inserted in the Appendix, it appears that in the year 1832 there were heard in this Court informations for penalties and condemnations of seizures, 473; informations for double duty, 501; making the total number of informations heard, 974;—that of the penalties, the number not exceeding £1 in amount, were 209; exceeding £1, but not exceeding £10, thirty-five; between £10 and £20, nine; between £20 and £30, forty-eight; from £50 and upwards,

eleven. By the same return it appears that, for the hearing of informations for recovery of penalties, and of double duty in default of payment of single duty, and for condemnation of seizures, the Court sat thirty-one days, and for recovery of such double duty above thirty days; and that for hearing complaints from traders and others for relief from overcharges of duty, and applications for return of duty in cases authorized by the law, they sat nineteen days,—making the whole number of the days of sitting for the last year, eighty. Summary Court.

They add subsequently,—

On a general view of the above Returns, it will be seen that the business brought before the Commissioners of Summary Jurisdiction may be classed under the three general heads of— Third Report, p. 9. Heads of Business.

I. Proceedings for penalties under the numerous enactments of the Excise laws, including the condemnation of goods seized.

II. Proceedings for double duty as a means of securing the payment of single duty.

III. Proceedings on complaints, being applications for repayment, or allowance of duties levied on parties according to the strict application of the law, but under circumstances which appear to entitle them to relief.

On the Constitution of the Court, they observe,—

Our examination of the origin and constitution of the Court of Summary Jurisdiction necessarily leads to a consideration of the objections which have been so long and so generally urged against the continuance of this part of our revenue institutions. Third Report, p. 10. Constitution of the Court.

These objections may be considered as applicable both to the general principle of the jurisdiction, and also to the mode in which it is actually administered.

With respect to the first, it must be unnecessary to enlarge upon the objection in a constitutional point of view to the composition of a Court formed wholly of officers appointed by, and removable at, the pleasure of the Crown, empowered to decide in a summary way upon an almost infinite variety of cases affecting the property and rights of a numerous class of traders, such cases being brought forward at the instance of, and supported by the testimony of, the subordinate agents of the persons sitting as judges. * * * * * * * * * * * *

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The other head of objections to which we have above adverted, as arising from the mode in which this branch of jurisdiction is administered, consists principally in the partial and limited character of its operation.

The jurisdiction in question, as we have already stated, is exercised exclusively within the limits of an arbitrary boundary line round the metropolis, which is termed the limits of the chief office; the consequence is, that two individuals engaged in the same branch of trade, carried on in premises almost contiguous, and under circumstances in all respects similar, may on charges of the same description, be brought before tribunals of a totally different character, merely in consequence of their establishments being on opposite sides of the line above referred to.

It is true that measures are taken, as stated by the Commissioners, to obtain, as far as possible, an uniformity in the decisions of the magistrates with those of the Commissioners; but even if those attempts should be successful, which it is admitted they cannot be in all cases, the objection still remains, on account of the difference in the nature and constitution of the tribunal,—the one being a part of the recognised and ordinary legal institutions of the country, engaged generally in the administration of the law,—the other being invested with a juridical character for special and limited purposes only, and generally known to the public by the exercise of functions of a description wholly different.

The Commissioners of Inquiry in recommending the abolition of the Court of Summary Jurisdiction in the ensuing passage, appear to consider that the effect would be, that "cases of importance would perhaps in a more extended degree be referred for hearing to the Court of Exchequer;"—

Steps should be taken for the early abolition of the Courts, both of the Commissioners of Excise and of the Commissioners of Appeal, and for the transfer of such legal business as has been hitherto transacted by those Courts to the ordinary tribunals of the country. Third Report, p. 14. Abolition recommended.

The effect of such a transfer would, as we have already intimated, be to throw the legal proceedings arising in the metropolitan district into the same course of hearing and adjudication as prevails in every other part of the kingdom, namely, that the informations of the minor offences, or penalties, should be carried before the local magistracy, whilst the cases of more importance would, as they are at present, but perhaps in a more extended degree, be referred for hearing to the Court of Exchequer.

The course of appeal would in the same way be uniform throughout the kingdom, namely, from the magistrates to the quarter sessions, and from every inferior court to the superior tribunals at Westminster.

The advantages of the existing system, as far as "the convenience of the trade and of the department" is concerned, are recognised in the following paragraph:—

What we have already submitted on this part of the question will, we trust, be deemed sufficient to justify the expression of our conviction, that the strong objections, on principle, to the constitution of the Summary Courts of the Excise are not met by any sufficient arguments, derived from necessity or paramount expediency, in favour of their continuance. Third Report, p. 12. Advantages of Jurisdiction recognised.

In expressing this opinion, however, we feel bound to state that the business of the Court of Commissioners appears, from our examination of the subject, to be conducted with a considerable degree of convenience both to the trade and the department; and we beg to refer to an official Report made by Mr. Mayow, the Assistant-Solicitor to the Board of Excise, in which the advantages of the present mode of proceeding, and the probable consequence of transferring this branch of business to another tribunal, appear to us to be clearly and fully brought forward.

The following is an extract from the Report of Mr. Mayow, referred to in the foregoing quotation:— Mr. Mayow's Report. Third Report, Appendix, p. 53.

In all cases that go before the Magistrates there will be fees and expenses to be paid.

The fees in those cases that go before the county Magistrates (who will be stipendiary Magistrates) will, I apprehend, be accounted for to Government, Government paying a proportion of their salary for such services: in those cases that go before the Aldermen the fees will be paid by the Revenue, without, I apprehend, any return, unless sometimes, when the Crown succeeds, in the shape of costs.

Whatever plan is adopted, the same work must be done in future that is done at present.

Officers of different grades are now specially employed to do it; and the Commissioners can check and control them, and the expense is palpable and ascertainable.

If the supposed mode were adopted, and this branch of business is done within the limits of the Chief Office, as it is in other parts of the kingdom, the Surveyor, or General Surveyor, and the detecting officers and Accomptants, will have the management of it; the Board will have little control over them, at least as to the time employed on such business, and there will not be, as to a great part of the business, any clear or precisely ascertainable expense.

There are, even from the decisions of the Summary Court, which mitigates the fines to any sum that the justice and circumstances of the case may justify, a great many petitions to the Board: there cannot fail to be a great many more from the decisions of the Magistrates, who will only have the power to mitigate to one fourth of the penalty in which any offender may be convicted; and the inquiries and reports upon them will necessarily, from the members of the Board being unacquainted with the facts and circumstances that occurred at the hearings, be attended with much more labour, and be also less satisfactory for the Board's ultimate decision.

The facility with which any Excise duty in arrear is now recovered, by information before the Commissioners for double such duty, is very great, and as little onerous to the subject, and exposes to public notice the distress of the trader also, as little as possible. If any duty is not paid when it becomes due, a return thereof is made by the proper accomptant to the Board, and an information ordered against the defaulter for double duty, and he is summoned to appear before the Com-

Summary Court.

missioners at a future day. If, in the mean time, he comes and pays the duty, a small fine, not exceeding 10*s.* is taken, and there is an end of the matter;—if, however, he will not, or (which much more frequently occurs) he cannot pay the duty, the information is heard, and he is fined double duty; but still (unless there is something more than ordinary in the case) the single duty, and a fine not exceeding 10*s.*, and the expences of the levy, are only taken: and although this passes in a public court, much less publicity is given to the matter than would, it is conceived, take place in the same case at a Police Office.

If this part of the business, arising in the city of London, is transferred to the Aldermen, there will be fees in every information that is exhibited before them to the amount of probably from 10*s.* to 15*s.*, which, when the arrear of duty amounts only to a few shillings, will operate as a bar to the recovery of such duty; and when it amounts to more, but is under £1, will impose the addition of such costs on the defendant, and which, on such a sum, and to a poor person, will be considerable. The same will be the case with respect to informations exhibited before the Justices of the Peace, except that the fees will be accounted for to Government by the Police Offices.

That the administration of the law by the present Commissioners of Excise is recognised by the Commissioners of Inquiry, as having been at once satisfactory in its results to the public, and attended with great convenience and economy, will appear from the following observations;—

Third Report, p. 16. Judicial administration of Commissioners recognised as satisfactory.

However indefensible on principle, and however inconsistent in practice, our inquiries into the subject have also satisfied us, that by the system of jurisdiction, as exercised by the present Board of Excise, this branch of law is so administered as to be justly satisfactory to the public in its results, and at the same time with a degree of convenience and economy which could not, at least for some time, be attained under any alteration of system; and as the necessity for a change does not immediately present itself, we are disposed to think that before any steps are taken with that view, it would be advisable to ascertain what may be the effect, upon the general business of the department, of those extensive alterations, which have for some time been in progress by the transfer of some important heads of duty, and the total reduction of others. There is no doubt that these alterations must lead to a general revision of the department, and to a modification of several parts of its present establishment; and as we have already intimated, it appears to us to be advisable, that until this revision shall be completed, the Commissioners of Excise should continue to exercise their judicial functions at the Chief Office.

Period for discontinuance of Jurisdiction indefinite.

No definite period is here suggested for the discontinuance of this jurisdiction, and as the chief ground of objection to the existing system, appears to be the theoretical anomaly of Commissioners of Excise being constituted judges in cases in the result of which, persons under them in the Excise establishment are pecuniarily interested, whilst the system, which has been in operation since the reign of Charles II., is characterised by the Commissioners of Inquiry as convenient and economical, and as satisfactory in its results to the public,—it appears to the Committee not improbable that the Commissioners of Excise may be continued in the exercise of these functions for a further period.

Result.

Should, however, the jurisdiction of the Summary Court be brought to a close at the recommendation of the Commissioners of Inquiry, the Board will have the satisfaction of knowing that the benefits derived from its conduct and results have not been unappreciated or unacknowledged.

Commissioners of Appeal.

COMMISSIONERS OF APPEAL.

The Commissioners of Inquiry refer to their Third Report, for their opinion on the Office of the Commissioners of Appeal, in which they insert the following return of the establishment of the Court, viz:—

Third Report, p. 7.

For the Court of Appeal.

	£	*s.*	*d.*
* Five Commissioners, at £165 each	825	0	0
One Registrar	97	10	0
	£922	10	0

* Since reduced to four.

And proceed to remark,—

Ibid. p. 10.

With respect to the business transacted by the Court of the Commissioners of Appeal, it will be sufficient to submit the following statement from the examination of Sir Francis Doyle, which is confirmed by the official returns on the same subject:—

Infrequency of Appeals.

"There does not appear to have been one appeal for the last nine years from the decision of the Commissioners; and of nine that occurred within the last twenty years, three were not prosecuted to a hearing, and in one only was the judgment of the Commissioners reversed."

The Commissioners of Inquiry conclude with the following recommendation:—

Third Report, p. 16. Appeal to a Baron of Exchequer recommended;

With respect to the Court of the Commissioners of Appeal, we do not hesitate to recommend that steps should be taken for its final abolition, for which purpose we apprehend that it will merely be necessary that the patent appointing the existing Commissioners of Appeal should be revoked; and, as in theory, it is required, that so long as the Court of the Summary jurisdiction shall exercise its functions, provision should be made for a legal course of appeal from its decisions, it will be proper to introduce into some future Act of Parliament relating to any branch of the revenue, that an appeal from the Court of Commissioners of Excise shall, during the future continuance of that Court, be in the first instance to a Baron of the Exchequer.

acquiesced in.

The Committee conceive that the Board will probably see no reason to object to the substitute proposed for the existing Court of Appeal, which is also recommended in the evidence of one of the members of the Board, before the Commissioners of Inquiry, as quoted in the Appendix of the Third Report, as follows:—

Third Report, Appendix, p. 59.

Such being your opinion with respect to the Court of Summary jurisdiction, what is your opinion respecting the Commissioners of Appeal; do you consider them necessary to be retained?—I conceive it is quite necessary that there should be some Court of Appeal, because, however satisfactory a jurisdiction may be, it would not be right to provide no means of legal appeal; but I should think that a more satisfactory Court of Appeal than the present would be the Court of Exchequer: an appeal to a Baron of the Exchequer would be as satisfactory to the public,—would entail no additional expence on the nation, and would be the most suitable Court of Appeal for revenue cases, the Exchequer being the chief Revenue Court.

Would not that mode of appeal be attended with more expence to the parties than the present mode?—I should think not; an appeal is generally carried on with counsel when it does take place, and therefore I should suppose that the employment of counsel, either in the one court or the other, would create much the same expence.

But you consider the present machinery, as to the present Commissioners of Appeal, as useless?—Yes, if the other appeal were provided.

CLERK OF THE SECURITIES.

Security Office.

The following description of this office is taken from the Report of the Commissioners of Excise, dated 2nd March, 1831, as quoted in Twentieth Report of the Commissioners of Excise Inquiry :— Twentieth Report, p. 44.

1 Clerk of Securities	£600	1 Clerk	£130
1 Assistant Clerk of Securities	300	1 Ditto	100
1 Clerk	160	1 Ditto	90
1 Ditto	150	—	
1 Ditto	140	8	£1,670

The business of the Clerk of the Securities comprehends the inquiring into the sufficiency of the securities proposed by officers and clerks of every description employed in the United Kingdom, and of the persons through whose hands the revenue is remitted from the country, and, when they have been approved by the Board, the preparing of the bonds and sending them for execution. When the bonds have been returned executed, they are severally registered, endorsed, and deposited in his office. He records the appointment, promotion, discharge, and retirement of every officer—prepares the commissions—and keeps various books in which the different classes of persons employed, and their stations at different periods, are recorded. In this department the whole of the salaries and superannuation allowances are computed for payment, and various accounts relative to the establishment, &c., are made up for Parliament and the Lords of the Treasury.

The established hours of business in the office of the Clerk of the Securities are from nine till three.—The principal attends daily, and after having taken the Board's directions upon particular cases, remains to superintend and forward the current business, and, if necessary, till a late hour, for the completion of any particular or pressing duty.

The responsibility attaching to this office consists in the due inquiry into, and faithful report of, the sufficiency of the securities proposed for the persons into whose hands the extensive revenues of Excise are paid, for remittance to the Receiver-General, and the examination and safe custody of all bonds in which the revenue is interested.

The duties of this office require, on the part of the principal and assistant, an accurate knowledge of all the details of this extensive establishment, consisting of upwards of 7,000 persons, and which can only be acquired by experience and a constant attention to the alterations which are taking place in the schemes of the establishment and the distribution of the business of the office.

The principal gives security to the amount of £2,000; and his assistant and clerks in the sum of £500 each.

When the offices of clerk of securities in Scotland and Ireland were abolished (in 1829), and the duties transferred to the Chief Office in London, the salary of the principal was increased to £600, and that of the assistant to £300. An additional clerk at a salary of £90 was also appointed. The actual net saving by these arrangements was, however, £385 per annum.

As the pressure of the business occasioned by the transfer will be lessened in process of time, it has been suggested to the Treasury to reduce the salary of the principal upon a vacancy to £500.

The Commissioners of Inquiry observe,—

1. The business of preparing bonds of security is a business which clearly belongs to the Solicitor's office, and should be transferred to it. Ibid. p. 45,

It would certainly be difficult to show that the business of preparing bonds of security does not belong to a Solicitor's department, as urged by the Commissioners of Inquiry, although, in point of practice, the Committee apprehend that, in other departments, this duty is performed by an officer specially charged with it, and not by the Solicitor of the department. as to preparation of Bonds by Solicitor

The Commissioners of Inquiry add,—

The following is the evidence of the Solicitor of the Excise respecting these bonds :—

"You stated, upon a former examination, that you did not generally approve of giving bonds with securities for general purposes?—I do not approve of it for general purposes, for such purposes as in good behaviour: for the security of duties I think a short collection is a better thing than a bond. Twentieth Report, pp. 45, 46.

"The practice is, at present, to take bonds from every person in those cases, is it not?—Yes; for good behaviour it is, which, when parties are not entrusted with money, or the custody of valuable documents, I think unnecessary. Continuance of Bonds for good behaviour, unnecessary;

"That practice of having a bond as security entails of course a large expence and labour, does it not?—I do not know what the expence is, but there is some, certainly.

"When you say they are unnecessary, what do you mean by that; do you not think they contribute to the performance of the duty?—I don't think they do; in the case of a person merely called upon to give bonds for the performance of duty without having money in his hands, I don't think it is necessary.

"The Board has it in their power to punish the men by dismissal, has it not?—Yes.

"Is it the practice in other departments, do you know?—I cannot say.

"Are these bonds put in force against the parties?—They are put in force if there is money to be recovered, but they are not otherwise; for a mere breach of duty where a party has been dismissed, I never knew his bond to be put in force.

"Any thing respecting the nature of the securities does not come under your department, does it?—If a bond is to be put in force then it comes to me immediately.

"In the original taking of the bond you are not consulted, are you?—Not unless there is some special matter in it; if it is a mere ordinary bond to be given in the ordinary routine, the Clerk of the Security ascertains the validity of the sureties and sees to the execution.

"Are there sureties?—Yes.

"May there not be some hardship arise from this practice, as in the case of persons who are very fit for the office, but who may not be able to get the security required?—I think very probably so. Every one knows there is nothing more irksome than applying to friends to become security.

"In point of fact, it entails a great deal of inconvenience to parties who do become security in managing their own affairs, does it not?—Certainly; because all those bonds being given to the Crown, they become charges upon their property.

"And as such, it has a great effect upon their transactions relating to the disposal of their property?—Of course; if they have to dispose of any property, they must get it exonerated from that bond. Collectors, and those who are in the receipt of money, of course should give security."

The reasons which are here employed to show the inutility of requiring bonds for good behaviour appear to us to be so conclusive as to justify us in at once recommending that they should be discontinued.

The Committee have to add, that Mr. Dehany, the Solicitor, has expressed a similar opinion to them as to the inutility of bonds of security, excepting in the case of Collectors, and those who are entrusted with money, or the custody of valuable documents.

The Committee see no reason of sufficient weight to justify an objection on their part to the foregoing views, although it does not appear to them, that requiring security from those officers, who, though not acquiesced in.

Security Office.

legally entrusted with the receipt or custody of public money, may yet, from their appointments, have peculiar facilities for obtaining possession of it illegally, would be virtually a departure from the principle by which those charged with the custody of such monies are required to give such security;—and officers of Excise may be regarded as placed very much in the position above adverted to, since no means exist effectually to prevent them from improperly taking up and absconding with license and some other duties, in which case, the only means of recovering the sum abducted might be a suit on the bond of security taken for the officers' good behaviour. But as it appears that such cases are of rare occurrence, the Committee conceive that the possible saving to the Revenue on the one hand, would probably be much more than counterbalanced on the other, by the expense and inconvenience of taking bonds of security from so large a number of persons.

Bonds to be retained may be prepared by Solicitor.

If, therefore, the views thus recommended should be acted upon, by bonds of security being in future taken only from Collectors, and any other persons having the receipt or custody of public money or documents entrusted to them, the amount of labour caused by the preparation and issue of the bonds, and by keeping a register of the securities, will be reduced to a comparatively trifling amount, and this duty may probably be transferred to the department of the Solicitor with little or no inconvenience. Nor does it appear, that in order to communicate with the parties concerned, as at present, through the Collectors, it is requisite that the office entrusted with the care of the securities and the issue of the bonds, should be also charged with the preparation or the custody of the registers of the Establishment, technically called "The "Green Books:" Since the occasional references to the register of the Establishment which may be requisite, may always be made at the office in which the register may be kept.

Of this register, hitherto kept in the office of Clerk of Securities, the Commissioners of Inquiry observe,—

Twentieth Report, p. 46. Register of Establishment.

2. With respect to the business of recording the appointment, promotion, discharge, and retirement of every officer, and keeping books of the classes of persons employed, and of their stations, this is another instance of an unnecessary repetition of business: for this work is also done, as it appears from the evidence of Mr. Thornton, in the Secretary's office, and in the Diary office.

The Establishment register, though compiled from extracts from the general minutes, is not on that account the less necessary, since the information contained in the general minutes, respecting the establishment, could not be made available for the daily wants of the department, without being concentrated in the register in question; but it does not appear that the office of the Clerk of the Securities has any facilities for the construction of this register, beyond what would be possessed by the Secretary's department.

The Establishment register is at present continually consulted, in the office of the Clerk of the Securities, by the Secretary and the Correspondents, and by the Surveying General Examiners. If the register were constructed and kept in the Secretary's department, these objects would be equally answered.

This new business, if confided to the Secretary's department, would require a transfer of the Clerks now employed upon it, with a careful Superintendent, who might be termed the Clerk of the Establishment, to act under the Secretary.

The Commissioners of Inquiry next observe,—

Twentieth Report, p. 47. Commissions, may be transferred to Secretary's Office.

3. The business of preparing commissions, which is done in the office of the Clerk of the Securities, is the business of a secretary of a public department, and clearly belongs to the Secretary's office.

There would obviously be no difficulty in transferring this duty to the Secretary's department, if the office in which it is now executed, should be abolished as a separate establishment.

The Commissioners of Inquiry further remark,—

Twentieth Report, p. 47. Computations of Salaries, and Returns of Establishment.

4. The computation of salaries and superannuation allowances is the duty of an Accountant, and in no way connected with requiring bonds of security, and should therefore be transferred to the Accountant's office. The same may be said with respect to the making up of accounts and returns of the Excise establishment for the Treasury, and for Parliament.

On this observation the Committee have to state, that the computation of salaries and superannuation allowances, relating to the country establishment, is altogether performed by the Collectors and the Accountants, and when the Clerk of the Securities is called upon to make out any returns showing *actual payments* to persons on the establishment, the amounts to be entered in such returns are furnished by the Accountants. It seems, therefore, that even now, the signature of the First General Accountant should be affixed to all such returns, as well as that of the Clerk of the Securities. Returns of the establishment cannot, however, be made out from any documents in the Accountant's department, and their preparation does not appear to be any natural part of an Accountant's duty. These Returns must always be prepared from the Establishment register in whatever department this may be kept.

With regard to accounts of the London Establishment, the computations relating to which are made in the office of the Clerk of the Securities, thus constituting that office an office of account, it is presumed that the arrangement originally arose from the convenience derived from the performance of this duty in the office, which, as the preparer and depository of the Establishment register, must necessarily furnish the data on which these computations were to be made. The duty is, however, obviously that of an accountant, and if transferred to the department of the accounts, the data must be furnished from the office in which the Establishment register is kept,—a result which would be effected in the most simple manner, by the Return, &c. being prepared in that office, with all the requisite particulars; being then transferred to the Accountant's depart-

ment, to be there monied; and, when completed, being signed by the heads of each of the departments, in proof of the correctness of the parts furnished by each. Security Office.

The quarterly London Salary bills, which are forwarded in duplicate to the Treasury for their Lordships' warrant, are also prepared in the office of the Clerk of the Securities, and if these documents should be continued, they would require to be the joint production of the department keeping the Establishment register, and of the Accountants' Department, the former supplying the name, rank, and rate of salary of the officers and others to be paid, the latter carrying out the actual amount of salary computed from these data. Quarterly London Salary Bills,

But, it appears to the Committee, that it may be doubted whether there is any object in continuing these London Salary Bills, which cause considerable labour in their preparation, since the sanction of the Lords of the Treasury has been previously given by warrant to the establishment which is to be paid, and the parties actually receive their salaries, (the amounts being duly recomputed by the check officer) upon the authority of the previous warrant, long before the arrival of the second warrant, endorsed on the Quarterly Salary Bill. may be dispensed with.

If these London Quarterly Salary Bills were discontinued, a saving of labour would be effected; the only document which would then be requisite, being the book in which the names of the parties to be paid and the periods for which the specified salaries are due, are at present entered, as extracted from the register of the Establishment, in which the actual amounts would be inserted by the Accountants, when computed from the data furnished; the whole being checked, as at present, by the recomputation of the officer authorised to check the discharge:—Whereas, under the existing arrangement, in addition to what has been detailed, copies of the book adverted to are made in duplicate, on the largest paper, and are transmitted quarterly to the Treasury, one of these copies being eventually returned, endorsed with their Lordships' warrant for payment—an authority which has been previously communicated by their Lordships' general warrant, and has actually been acted upon, as before explained, by the payments being made, before the Quarterly Salary Bill is even forwarded to the Treasury.

It appears, therefore, to the Committee, that the Board may find it desirable to submit to their Lordships the discontinuance of this quarterly document, the preparation of which consumes much time, and must consequently be attended with expense.

The Commissioners of Inquiry conclude their observations on this office with the following remarks:—

> On the whole, therefore, we can see no reason why the various branches of business which are now performed by the Clerk of the Securities should not be left to the other departments, which we have pointed out as more fit for conducting them, and why the office should not be abolished. Twentieth Report, p. 47.

On this the Committee have to observe, that should the use of Security Bonds be in future limited to the cases suggested by the Solicitor and the Commissioners of Inquiry, this change will naturally carry with it the discontinuance of that portion of the department of the Clerk of the Securities, hitherto occupied chiefly in the preparation of bonds connected with the great body of the establishment: and if the office should be broken up according to the recommendation of the Commissioners of Inquiry, the foregoing observations of the Committee have already pointed out in what manner it would appear that the remaining business of the office should be distributed. Security Office to be discontinued under supposed contingency.

The Establishment Registers appear to have been so well constructed and kept up in the office of the Clerk of the Securities, that the Committee would much regret seeing this part of the duty of the office devolved on any other persons than those now employed in it, and should the Lords of the Treasury determine to discontinue the existing office of the Clerk of the Securities, the Committee hope that that part of the establishment of the office connected with the Record of the general establishment of the department, may be still continued united by a simple transfer to the department of the Secretary, as already suggested. Establishment to be transferred with Register.

With regard to the Diary office, which is adverted to as keeping a Register of exactly the same kind as that in the Security office relating to the establishment, it may here be sufficient to observe, that the Register kept in the Diary office differs in very essential particulars from that kept in the Security office, and as this will be particularly explained in considering the Diary office, it does not appear necessary to allude further to the subject in this place. Register different from that in Diary Office.

Page 83.

ACCOUNTANTS' DEPARTMENT.

Accountants' Department.

Twentieth Report, p. 47.

The following description of this office is taken from the Report of the Commissioners of Excise, dated 2d March 1831, as quoted in the Twentieth Report of the Commissioners of Excise Inquiry :—

ENGLAND.

1 General Accountant	£600
1 Ditto	500
1 Ditto	380
1 Ditto	340
1 Ditto	320
1 Ditto	310
1 Accountant	250
1 Ditto	230
2 Ditto, at £210	420
4 Ditto, „ 200	800
4 Ditto, „ 180	720
8 Ditto, „ 170	1,360
4 Ditto, „ 150	600
4 Ditto, „ 140	560
1 Ditto, „ 120	120
3 Ditto, „ 100	300
3 Ditto, „ 90	270
7 Ditto, „ 80	560
48	£8,640

SCOTLAND.

1 General Accountant	£450
1 Accountant	250
1 Ditto	230
1 Accountant	£210
1 Ditto	200
1 Ditto	180
1 Ditto	170
1 Ditto	160
1 Ditto	130
1 Ditto	100
1 Ditto	80
11	£2,160

IRELAND.

1 General Accountant	£450
1 Accountant	250
1 Ditto	230
1 Ditto	210
1 Ditto	200
1 Ditto	180
1 Ditto	170
1 Ditto	160
1 Ditto	140
1 Ditto	120
1 Ditto	110
1 Ditto	90
1 Ditto	80
13	£2,390

An extra allowance of £100 per annum to such Accountant on the English branch, and £50 per annum to such Accountant on each of the Scotch and Irish branches, as may be selected by the Board to assist the First Accountant-General, and the General-Accountants, in the preparation of documents called for by Parliament, or by the Lords Commissioners of His Majesty's Treasury, or in other special business.—Treasury Letter, dated 17th March, 1832.

This department is engaged in the examination of the numerous documents made out by the surveying officers, containing the particulars and amount of duty charged upon every trader throughout the kingdom, and upon which the charge against the Collectors is formed; and in the examination of the several claims for drawbacks, overcharges, and all other repayments. In this department are also examined and classed the various documents relative to the expenses of management, consisting of very numerous payments of small sums, in which it is necessary in all cases to ascertain that the Board's authority had been previously issued for allowing the same; and the whole series of the accounts of the several Collectors, showing the receipt and appropriation of the sums with which they have been charged, are minutely investigated and made up. It is further the business of this department to issue and register all licences granted in London, to enter all notices of sales by auction, and to receive the attestation, on oath, of the several auctioneers to the truth of their accounts; to keep accounts of all fines and forfeitures, and a register of goods seized: also to keep accounts of all monies paid at the Chief office, and of the sums remitted by the Collectors and placed in the hands of the Receiver-General until they are finally paid into the Exchequer. On this department devolves also the examination of the numerous documents for the payment of Chelsea, Greenwich, and other pensions, half-pay, &c., the amount of which is periodically advanced by this Revenue.

In this department the numerous accounts and returns required by the Treasury and by Parliament are collected, prepared and made up; and it is not unfrequently necessary to have recourse to additional temporary assistance for the execution of these laborious duties.

The attendance required of the principals and Clerks is from eight to three daily, but by custom the attendance given by the clerks is from nine to three, and that of the General-Accountants from ten to three daily.

The General-Accountants each give security for £1,000, and the other Accountants for £500.

The repeal of Excise duties in the year 1830 has enabled the Board to order the discontinuance, as soon as their accounts shall be closed, of one General-Accountant and nine Accountants in the English, Scotch, and Irish branches. The salaries of these Accountants amount to £1,880 per annum; and we had, previously to the receipt of your Lordships' letter, entered upon a thorough investigation of this department of the establishment, with a view to such further reduction as might be found practicable with due regard to its efficiency. The result enables us to state that a further and an immediate saving may be effected to the amount of about £930 per annum, by an arrangement the details of which will shortly be submitted for your Lordships' approbation and sanction.

On the foregoing extract the Commissioners of Inquiry remark,—

Ibid. p. 48. Decrease of Establishment, and increase of Salaries since 1797.

In 1797 the Accountants' office for England consisted of seventy-two persons, and their salaries amounted to £7,476 a year. In 1834 it consisted of forty-eight persons, and their salaries amounted to £8,640 a year. In 1797 the salary of the First General-Accountant was £300 a year; it is now £600. In 1797 the average of the salaries of the General-Accountants was £236; it is now £408 a year. In 1797 the average of the salaries of the Accountants was £102 10s. a year; it is now £147.

Twentieth Report, p. 20.

Page 44.

Under the head of another department, previously considered, the Commissioners of Inquiry have stated that they should not make any observations on the amount of salaries in that, or other offices, until the close of their report. The Committee have also already remarked that in the latter part of the report thus adverted to, no inquiry is entered upon, to ascertain how far the salaries in that or any other of the Excise departments are adequate or superfluous in amount, with reference to the duties and responsibility of the several stations, the Commissioners of Inquiry resting satisfied with a general recommendation that "salaries should be reduced so as to approximate to those of 1797;" but that this general principle must obviously be abandoned upon the showing of the Commissioners themselves, in the case of the "officers" of the surveying establishment, whose salaries have been recognised by them, as "low."

Twentieth Report, pp. 134, 153. p. 133.

Indeed, the Commissioners of Inquiry, although concluding their report with a summary in which they "recommend that salaries should be reduced so as to approximate to those of 1797," have, in another part of their report, also laid down another principle, that "in fixing the salaries of officers and clerks of public

" departments, two objects should be held in view,—1st, to insure complete fitness for the functions to be " discharged; and 2nd, to give no greater payment for the services performed, than are given for similar " services by those who as bankers, merchants, and others, employ the same description of officers and " clerks."

Accountants' Department.

On which it may be remarked, that if, by these last observations, it is meant, as the Committee presume must be the case, that officers and clerks of the public departments should be paid at rates equal to those given by bankers, merchants, &c., for the performance of similar services, it is obviously possible that the application of the last mentioned principle may prove the adoption of that recommended in the other extract, namely, an approximation to the standard of 1797, to be positively injurious; and this the Committee consider to be the case in regard to the department of the Accounts. The rate at which " bankers, merchants " and others, remunerate the services of the same description of clerks, &c.," cannot be proved by an official return, but the inquiries which the Members of the Committee have made in their individual capacity, and the opportunities they have had of obtaining information from the best authority, on this subject, enable them to express with confidence an opinion that the present rate of remuneration of the Excise Accountants,—by which, Accountants who have risen by rotation to their stations are at present in the receipt of salaries not exceeding £200 a year, after a service in the department of thirty years,—so far from being excessive, is decidedly below that given by private individuals for the same class and duration of services; and the Committee, in lieu of being willing to acquiesce in the reduction of the rate of payment to the gentlemen of this department, which is proposed by the Commissioners of Inquiry in their undiscriminating summary, feel that it would conduce to the interests of the public service, to make some little increase to the present rate of remuneration a part of any plan for the improvement of the department.

Two principles for fixing rates of Salary, incongruous.

The report of the Commissioners of Inquiry proceeds as follows:—

Referring to the principle we have recommended, with respect to the titles of officers in the Secretary's office, we beg to suggest that the titles of the officers in the Accountants' office should be changed, and that instead of the officers called General-Accountants and, Assistant-Accountants, the head of the office should be called the Accountant-General, and all the officers under him senior or junior clerks.

Twentieth Report, p. 48. Designation of Accountants.

On this suggestion the Committee would observe, that, provided the relative authority of the Board and the several officers concerned is not altered, they are not aware of any particular objection to the change proposed in the designation of the superior officers of the Accountants' department.

The report proceeds as follows:—

We also recommend that the business of the office should be arranged as follows:—
One Senior Clerk to have under his superintendence;—
1. The examination of documents containing the particulars and amount of duty charged;
2. The examinations of claims for drawbacks, overcharges, and other repayments;
3. The registering of licences granted in London;
4. The entering of notices of sales by auction, and the receiving of the attestations, on oath, of the auctioneers to the truth of their accounts.

A Second Senior Clerk to have under his superintendence;—
1. The examination of all documents relative to the expenses of management;
2. The examination of the documents for the payment of Chelsea, Greenwich, and other pensions and half-pay.

A Third Senior Clerk to have under his superintendence;—
1. The examination of the several accounts of the Collectors;
2. The keeping of accounts of all money paid by traders and others at the Chief Office, and of the sums remitted by the Collectors and placed in the hands of the Receiver-General, until they are finally paid into the Exchequer;
3. The keeping of books of account on the system of double entry of the Excise revenue and expenditure, and all such other books of account that are necessary to be kept;
4. The preparing and making-up of the accounts required for the Treasury and for Parliament.

On referring to the description which is given in the Report of the Commissioners of the Accountants' office, it will be found that the duties of it are all comprised in the foregoing arrangement; but with this advantage, that this arrangement brings under separate branches the business—1st, of examining the sources on which the Revenue is charged; 2dly, of examining the payments for management and pensions; 3dly, of examining the accounts of the receipts of revenue; and of keeping the accounts of receipt and expenditure.

Twentieth Report, p. 48. New Classification of Business,

The foregoing recommendation proposes, as the Board will perceive, to substitute a new arrangement of the business in lieu of that which appears to have hitherto subsisted in the Accountants' department, by which the superintendence has been divided amongst the superior officers under a classification by heads of duties.

in lieu of existing Classification by heads of duties.

The Committee, however, in considering this plan recommended by the Commissioners of Inquiry for a new classification of the business of superintendence under the heads proposed, saw no reason to expect that any practical difficulties would be likely to intervene in carrying it into effect, and had no objection to offer to the principle adopted. The Committee, therefore, referred the suggestion of the Commissioners of Inquiry to the first General-Accountant, for a report on the principle recommended for the division of business, and the other points adverted to by the Commissioners of Inquiry respecting the office of accounts, desiring him also to submit any further suggestions that might occur to him as likely to improve the conduct of the business of the Department.

The Committee have annexed the plan proposed by the first General-Accountant in consequence, by which the principle on which the sub-division of the superintendence, as recommended by the Commissioners of Inquiry, is adopted; but as the business is considered to be too weighty to be performed with due care and accuracy by the several superintendents, if divided into only three portions, the first General-Accountant has proposed some little further sub-division, by which a fourth branch will be created, in addition to a

Appendix, No. 12. Suggestions by First General Accountant.

Accountants' Department.

branch for the department of Fines, which has not been included in either of the three branches proposed by the Commissioners of Inquiry, and must consequently have been intended by them to be provided for separately.

This part of the report of the first General Accountant, which is as follows, the Committee consider as practically adopting the suggestions of the Commissioners of Inquiry :—

Appendix, No. 12.

With reference to the principle of the arrangement, and the alteration of the title of the officers, recommended by the Commissioners of Inquiry, there does not appear to be any objection; but the details of the plan, as laid down in the Report, viz. placing the whole business under the superintendence of only three Senior Clerks, would, in my opinion, if carried into effect, apportion too large a weight of business to individual superintendence, and more than could be performed with that degree of care and accuracy, which is so essentially necessary for the security of the Revenue.

I therefore beg to submit for consideration, the following division of the business into five departments, which will, in fact, be only one in addition to the number suggested by the Commissioners, as their arrangement has not specifically provided for the department of Fines, &c. :—

One Senior Clerk to have under his superintendence;—

The examination of the country charge vouchers, including those for duties charged in Scotland and Ireland, the vouchers for spirits, bonded, &c. in the two latter countries, the examination of the whole of the Collectors' duty accounts current, and the debentures paid in London.

The above will embrace the heads Nos. 1 and 2, in the business allotted by the Commission to the First Senior Clerk.

A Second Senior Clerk to have under his superintendence;—

The business relating to fines, forfeitures, &c. for the three kingdoms. (Not included in the arrangements suggested by the Commission.)

A Third Senior Clerk to have under his superintendence:—

The registering of licences granted in London;

The entering of notices of sales by auction in London, and charging, registering, and accounting for the duty.

The examination of, and entering, the charge vouchers for the London growing duties.

The above will comprise the heads Nos. 3 and 4, as apportioned to the First Senior Clerk by the Commission, and part of No. 2 to the Third Clerk.

A Fourth Senior Clerk to have under his superintendence;—

The examination of the Collectors' accounts for the consolidated duties, the credit vouchers, and the transaction of all business connected with these accounts.

This will include the head No. 1 of the business allotted to the Second Senior Clerk, and No. 1 of that to the Third Senior Clerk.

A Fifth Senior Clerk to have under his superintendence;—

The examination of all documents for the payment of Chelsea pensioners, half-pay, &c.; entry of bills remitted by the Collectors, examination of the weekly petty accounts, of all disbursements made by the Receiver-General, and to make up the daily and weekly certificates of receipts and disbursements, and the distribution accounts for ascertaining the amount of revenue available to the Exchequer both here and in Dublin.

This arrangement will provide for the head No. 2, allotted to the Second Clerk, and the remainder of No. 2, allotted to the Third Senior Clerk.

The keeping of books of account adverted to in the Report (No. 3, Third Senior Clerk) are of course included in the respective divisions of the business above stated, without disturbing the system upon which the same has hitherto been conducted.

There still will remain unprovided for, the head No. 4, apportioned by the Commission to the Third Senior Clerk, comprising the making up of the accounts required by the Treasury, and for Parliament, which I submit be considered the duty of the First General Accountant's department, and also the keeping of such records as may be necessary to furnish the returns with facility and dispatch.

Twentieth Report, p. 49.

With regard to the office of the Accountant of Fines, the Commissioners of Inquiry proceed to observe :—

Consolidation of Office of Accountants of Fines.

We intended to enter fully into the mode of conducting the business of the office of Accountant of Fines; but we have decided not to do so, in consequence of the Chairman of the Excise having informed us, in the following extract from his examination, that the Commissioners had made a considerable change in this office, and have further changes in contemplation.

The change in question,—the consolidation of the business of the accounts of fines, &c., for the three kingdoms, in one distinct department, by which, in addition to the adoption of an unity of principle in the management of this branch of account for England, Scotland, and Ireland, an actual saving of expense was contemplated,—was, as the Board are aware, effected temporarily in the first instance in order that the Board might have an opportunity of ascertaining the success of the arrangement experimentally, before proposing it for adoption to the Lords of the Treasury.

The Board are also aware, that about two years have now elapsed, during which this trial has been going on, and that it has fully answered the Board's expectations as to the convenience and advantages expected to accrue from the arrangement—the Board having recently reported to the Treasury under date of the 24th October, 1836, on this subject as follows :—

" The new arrangements which have been made with a view to the consolidation of the offices of fines and " forfeitures, have now been continued a sufficient length of time to enable the Board to judge fully of their " operation, and the Board would at once submit a plan for fixing this establishment, but that they have " deemed it advisable to postpone this arrangement until it shall be ascertained how far the alterations sug- " gested by the Commissioners of Inquiry with respect to the Accountant's establishment generally, may " interfere with the proposed arrangement."

Appendix, No. 12.

The report of the first General-Accountant annexed, which has been already quoted by the Committee, with reference to the proposed new arrangement of the superintendence of the branches of the department by the several General-Accountants or Chief Clerks, in accordance with the principle of the recommendation of the Commissioners of Inquiry, goes on to propose a further alteration, which is submitted in compliance with the concluding part of the Committee's reference, viz. : " to report any suggestions that might occur " to the first General-Accountant as likely to improve the conduct of the business of the department."

The proposed further alteration is described in the following extract :—

Further Suggestions of First General Accountant. Appendix, No. 12,

As the arrangement on the principle suggested would render a new distribution of the individuals composing the whole establishment unavoidably necessary, whether at the same time the constitution thereof might not be advantageously revised, both with regard to the number of persons employed, their attendance, and salaries. It is true that great reductions have

for some years past been effected, in consequence of the transfer of the import duties to the Customs, and the repeal of many others, but these changes having occurred at different intervals, and although carried as far at the time, as the security of the revenue appeared to warrant, have yet in some degree disarranged the general system, as formerly constituted, besides most materially affecting the interests of the individuals engaged in this service; as by far the greater proportion of the stations abolished, were at the higher classes of salary, the effect of which has been to delay their promotion for some years past.

Accountants' Department.

These reasons, alone, would appear to be sufficient to show the expediency of such a revision, and as a favourable opportunity now occurs of remodelling the whole, I beg humbly to submit the following suggestions as they appear to me likely to tend, both to the benefit of the service, and of the persons employed.

With regard to the number of persons to be employed, I consider that by enforcing in the strictest manner the present hours of attendance, apportioning a larger amount of business to be performed by each individual and retaining such as are perfectly efficient to their duty, a reduction might probably be effected of nearly, if not quite, one fourth of the present number.

Reduction of numbers.

With regard to the salaries, it appears to me that considerable benefit would arise to the service, by equalizing the rate of those allowed to the General Accountants, or Chief Clerks, and, as a general rule, retaining them in that department, or division of the business, with which by their experience and knowledge they are found to be best acquainted.

Equalization of salaries of Chief Clerks.

The following scheme exhibits the present salaries of these officers:—

First General Accountant	£600
Second ditto	500
Third ditto	380
Fourth ditto	340
Fifth ditto	320
Sixth ditto	310
General Accountant, Scotland	450
Ditto, Ireland	450

As the arrangement suggested would, if adopted, admit of two of these stations being discontinued, I would beg to suggest, that those of the Fifth and Sixth General Accountants be then dropt. The salaries of those remaining would then amount, on an average (exclusive of the First General Accountant's) to £424, a sum that cannot, I submit, be esteemed too high a reward for the services to be performed, and, more particularly, when the number of years such individuals who attain that rank, must have previously passed in the service, is taken into consideration.

Presuming the salaries of the Chief Clerks to be fixed at £420 per annum, there would then eventually accrue a saving to the revenue (independent of the saving upon the proposed reduction of Accountants or Clerks) as follows:—

Two General Accountants dropt	630
By proposed salaries less than the present average	20
	650

The plan here proposed for rendering the department more effective by reducing the number of persons employed,—making up for this reduction in numbers by the most rigid enforcement of the hours of attendance, giving the remaining Accountants at the same time the benefit of introducing into the scale some of the higher salaries, discontinued through the repeal of duties,—appears to the Committee worthy of the Board's most favourable consideration; and the principle upon which it is proposed to equalize the salaries of the General-Accountants or Chief Clerks, apportioning to each the same rate of remuneration, meets with the full concurrence of the Committee, as likely to prove the means of producing a much more effective superintendence of the several distinct important branches of account, than the present system, under which removal to a different branch, on promotion, is necessary. The Committee also agree with the First General Accountant that the average of the five salaries remaining after the discontinuance of the two junior appointments of General Accountant, which it is recommended should be done away, will not be by any means too great a remuneration for the adequate performance of the encreased amount of business allotted to these Superintendents, under the proposed new arrangement of the business of the department.

The proposed arrangement would also, in the opinion of the Committee, have a further advantage, in the consolidation of the departments of account for Scotland and Ireland, with that of the English accounts, by which a more perfect uniformity of practice would be ensured, and the consolidation of the departments of accounts be rendered complete.

Consolidation of departments of account.

It would seem, however, that such a consolidation of the Excise accounts for England, Scotland, and Ireland, could not be effectually completed without at the same time submitting the Excise accounts for Ireland to audit, in the same manner as those for England and Scotland,—an arrangement with regard to the Irish accounts which, however long delayed, must, it is presumed, be intended by the Lords of the Treasury to be effected at the first convenient opportunity, from the peculiar anomaly of the present state of the Excise accounts for Ireland, and as this arrangement is contemplated by the Act 7 & 8 Geo. IV. c. 53, s. 49, which authorizes the appointment of an Auditor of Excise for England, Scotland, and Ireland.

Audit of Irish accounts.

With regard to the period at which the plan proposed by the First General Accountant, upon the principle laid down in the Report of the Commissioners of Inquiry, should be considered with a view to carrying it into effect, the Committee feel it to be desirable that no time should be unnecessarily lost in introducing what they conceive will prove an advantageous modification of the department of the accounts, and one which, if the expectations are realized, as to the amount of reduction in numbers to be effected, will also be a very economical arrangement. And although the Committee are aware that no decision, as to the form in which the accounts will eventually be kept, will be adopted by the Lords of the Treasury, until the result of a trial shall have been ascertained by the preparation of the accounts of some former year by Mr. Abbott, upon the principle of double entry, they do not conceive that this circumstance need in any way delay a recommendation to the Lords of the Treasury, should the proposed plan meet the Board's approval, of the arrangement of the department on the new system; since if even such a change as that to a system of keeping the accounts by double entry, should be eventually adopted, it appears to the Committee that this need in no way interfere with the principle of the plan recommended by the Commissioners of Inquiry, as adopted by the First General Accountant: and as the termination of the proposed trial under Mr. Abbott, which has not yet commenced,* is necessarily indefinite, and must apparently occupy a considerable time when

Alterations to be proposed for immediate adoption.

* Since these observations were written, the Treasury have directed that the experiment should be at once undertaken this, however, does not appear to render any delay desirable in proposing the improvements recommended for the Accountants' Department.

Accountants' Department.

entered upon, the Committee conceive that it may be undesirable to postpone the consideration of the plan on this account, and thus defer the realization of any advantages likely to result from its adoption.

RECEIVER GENERAL'S OFFICE.

Receiver General's Office.

Eleventh Report, p. 8.

The following description of this office is taken from the Report of the Commissioners of Excise, dated 2d March, 1831, as quoted by the Commissioners of Inquiry in their Eleventh Report, referred to in their Twentieth Report:—

1 Receiver-General	£1,500	1 Receiver	£280
1 Clerk	500	1 „	200
1 „	300	1 „	160
1 „	200	1 „	120
1 „	110	BILLMEN.	
1 „	100	2 at 70 each	140
1 „	90	—	—
1 „	80	14	£3,780

The Receiver-General receives the duties payable by all the traders who carry on business within the limits of the Chief Office, and also all money remitted from the different Collectors in England and Scotland, and pays the balances in his hands, exclusive of such sums as are necessarily retained for payment of debentures for goods exported, and other special services, every Wednesday and Saturday into the Exchequer. The object of the appointment of Receiver-General being the security of the public money collected in his department (for which he gives security to the Crown in the amount of £40,000), his peculiar duty consists in exercising such a superintendence and control over the affairs of the office generally, and over the individuals employed in it, as to insure the best arrangements for the performance of the public business, and to guard against the risk of loss to the public through carelessness or misconduct. He attends at the office as often as is necessary for these objects; represents to the Board, when necessary, the occasions which may arise for the dismissal or appointment of clerks, and recommends whatever changes or arrangements may appear to him to be called for by the interests of the service placed under his charge.

The appointment of Receiver-General being one rather of responsibility than of labour, the degree and frequency of his personal presence in the office varies according to circumstances.

For the purposes of that general supervision and regulation of the department, which it is both his public duty and his personal interest to exercise, he habitually visits the office at uncertain but short intervals; and he further attends the office whenever any case arises for personal communication with the Commissioners or their Secretary. The salary of Receiver-General was reduced on the last appointment, in 1827, from £2,000 to £1,500 per annum.

The duty of the Chief Clerk (who gives security to the amount of £5,000) is to give out daily such sums as are necessary to pay debentures, salaries, &c., and at the close of each day to take charge of all monies which have been received. To pay into the Bank all sums not required for immediate use; to make the payments into the Exchequer, and to collect from the different departments the amount of vouchers remitted by the Collectors of Excise, for sums paid by them to the out-pensioners of Greenwich Hospital, for naval half-pay, compassionate list, pensions, and various other services of the same nature. These vouchers amounted in the last year to £391,058, and were collected in 205 different payments.

The collection of the amount of vouchers for Scotland and Ireland, amounting to £194,600 per annum, has been added to the duty of the Chief Clerk within the last three years; a service which was previously performed by paid agents, and involves a great increase of labour and responsibility.

The five other clerks in this department are employed in keeping the books and making out the necessary lists, returns, and documents, for the transaction and record of all business connected with the account between the Receiver-General and the Bank of England, bills of exchange, accounts of payments into the Exchequer, of payment of salaries, advances, incidents, allowances, superannuations, debentures, informers' shares, or rewards to officers, and the numerous accounts relating to the disbursement and repayment of advances to Greenwich pensioners, half-pay, and various other services of the same nature.

The five Receivers are employed in the receipt of the various duties of Excise arising in London, and within the limits of the Chief Office; in the payment of all money disbursed as salaries, incidents, allowances, advances, superannuations, informers' shares to officers, and debentures; and keep the books for showing these transactions with distinctness and accuracy.

Three Billmen are employed to leave bills for acceptance, to convey vouchers for examination to public offices, &c.

The amount of the security given by the clerks and other persons employed is as follows:—

Second Clerk	£3,000	First Receiver	£2,500
Third „		Second „	1,500
Fourth „		Third „	
Fifth „	each 1,000	Fourth „	each 1,000
Sixth „		Fifth „	
		Three Billmen, each	1,000

The senior clerks attend from ten o'clock, and until the Receivers have balanced their daily accounts, and delivered over the receipt, which is frequently not done until some time after the office is closed. The junior clerks attend from nine till three. The Receivers, from half-past nine till their accounts of the receipt and payment of the day are made up and balanced.

The Commissioners of Inquiry refer to their opinions, as already given in their Eleventh Report, on the offices of Receiver-General, and of Comptrol and Audit.

Analysis of observations in Eleventh Report.

The Committee, therefore, with reference to the recommendations of that report on the above offices, will make a brief analysis of the principal observations in the Eleventh Report and Appendix on these heads.

Mr. Abbott, in his report to the Commissioners of Inquiry on the Receiver-General's office, finds fault with several of the details of the department, many of which objections are now got rid of altogether by the new arrangements since ordered by the Lords of the Treasury, under which the very large sums formerly kept as "*rests*" in the chest of the Receiver-General, under the joint lock of that officer and of the Comptroller of Cash, are now paid into the Bank daily, with the exception of such occasional "*rests*" as may be specially authorized by the Board for the purpose of making early payments on the following morning.

For the same reasons it is not necessary to allude to the replies of Mr. Dennis, the Receiver-General's first clerk, on these points.

The following observations of the report of the Commissioners of Inquiry, however, at page 31, appeared to the Committee to make it desirable to ascertain, whether, if the objection still existed, it might not be obviated:—

There is much business done in the office of the Receiver-General which is foreign to the nature of it; such, for instance, as recording incidental payments, the primary records of which are kept in this office. This business should be transferred to the office of the Accountant-General, and the anomaly got rid of, by which the cashier of a money establishment is a check upon the Accountants of it.

The ticket-books, which are kept in the office of the Receiver-General, and which are the only precise records of the payments made for naval and military pensions, &c., should also be transferred to the Accountant's branch, and all other business not belonging to the duty of receiving and paying money.

Receiver General's Office.

Eleventh Report, p. 31.

Accordingly, the Committee called for a report from the first General-Accountant, annexed, from which the Board will perceive that in the opinion of that officer the particular objections of the Commissioners in the foregoing extract either have been, or may be, at once removed by a slight change in the practice.

Appendix No. 16.

With regard to the plan of paying the receipts daily into the Bank of England, and allowing the Receiver-General to draw upon the Bank for the sums required, the Commissioners of Inquiry report that "if the "plan be adopted of having a daily audit of the account of the Receiver-General, they think that the sum of "£4,000 may be entrusted to the Receiver-General without requiring the locking up of his chest by another "principal officer of the Excise department."

Daily audit of Receiver General's account.

On this point the Board are aware that the Receiver-General's account has for some time been laid daily on the Board's table, and is quite ready for daily audit, whenever the Lords of the Treasury may please to order the plan to be carried into effect.

The Commissioners of Inquiry add the following recommendation:—

Under this impression it certainly appears to us to be desirable that such a change should immediately take place in the nature and constitution of this office as would render the Receiver-General in his own person the efficient and responsible head of his office, and that the daily and constant superintendence and control over every part of the business performed in it should be discharged by the Receiver-General himself, instead of being, as at present, deputed to a First Clerk; and, as the Chief Clerk has practically performed all the business of the office with a salary fixed at £500 a year, we are of opinion that the Receiver-General should in future attend the Excise office in person the same number of hours that the other officers attend, and that his salary should be £800 a year, and that the salary of the First Clerk should be £400 a year.

Eleventh Report, p. 32.

Daily superintendence of Receiver General, and proposed salary.

Now the Committee must observe that the above statement of a supposed fact, viz. That "the Chief "Clerk has practically performed all the business of the office," appears to be made under partial misapprehension of the real circumstances as regards the present Receiver-General.

The Receiver-General certainly attends his office only occasionally, but it appears that, as observed by Mr. Backhouse in his statement, (Appendix to Eleventh Report, pages 223 and 224,) Mr. Backhouse attends at all times when matters of importance occur, and that intermediately he is in constant communication with the officers of his department.

Mr. Backhouse states,—

My personal attendance at the Excise, in the discharge of the duties of this office of trust and pecuniary responsibility, is occasional only. I attend at all times when any particular question arises which requires discussion or personal communication with the Commissioners or with the Secretary of the Board, and also from time to time, at uncertain intervals, for the purposes of general surperintendence. But in addition to this attendance in Broad-street, my personal communications with my Chief Clerk or the Second Clerk (who holds my power of Attorney for acting in my absence) are frequent, on the occasions of their periodical official attendance at the Exchequer; and I receive from my Chief Clerk constant reports, both verbal and written, of every new incident of importance that occurs in the business of the office during my absence.

Eleventh Report, Appendix, p. 223.

Mr. Backhouse subsequently adds,—

I recommend to the Board whatever changes, either in the establishment of the office, or in the distribution of official duties, or in the mode of conducting the general business of the department in its communications with other branches of the service, may appear to me to be conducive, either to the greater security of the public money, or to the more convenient or economical execution of the duties of the department, consistently with the paramount object of security.

Ibid. p. 224.

The Committee may also recall to the Board's recollection that in its communications with the Receiver-General, the Board have generally received reports from Mr. Backhouse on matters of any importance, not merely bearing his signature, but written with his own hand.

The Committee however do not mean, in opposition to the recommendation of the Commissioners of Inquiry, to imply that this or any other public office should not be daily superintended by the head of the department in person; but they have felt it due to Mr. Backhouse to point out how great a degree of superintendence he appears to have given to the office; and they must observe that as it certainly appears that "the First Clerk has" *not* "practically performed *all* the business of this office," the most important questions being, as it seems, conducted by the principal;—and as the supposed performance of *all* the business of the office by the Chief Clerk, is the reason assigned by the Commissioners of Inquiry, for their proposal to reduce the salary of this office from £1500 a year to £800;—the ground of the recommendation for this great reduction of salary seems to fail.

The Committee also conceive that the Board will feel that the salary of £800 a year, proposed as above, for this appointment at the head of an office through which the whole of the Excise Revenue passes, and all payments in London are made, (the emoluments of which have been already recently reduced from £2000 to £1500 a year) is a remuneration quite inadequate to the importance of the station and of the duties assigned to it, amounting as the proposed sum does (as the Committee have reason to believe on the best private authority,) to little more than one half of the salary paid to its Head Clerk by a banking house in London.

Comptroller of Cash.

COMPTROLLER OF THE CASH.

Eleventh Report, p. 9.

The following description of this office is taken from the Report of the Commissioners of Excise, dated 2d March, 1831, as quoted by the Commissioners of Inquiry in their Eleventh Report, referred to in their Twentieth Report :—

	£	s.	d.
1 Comptroller	600	10	0
2 Clerks	250	0	0
	136	0	0
3	£986	10	0

The Comptroller of Cash keeps an account of all revenue-money, bills, &c. in the hands of the Receiver-General at the close of each day, and sees that they are paid into the Bank of England, deposited in the strong room at this office, or otherwise disposed of under the orders of the Board.

As the sums of money retained by the Receiver-General are frequently very large (the Act of Parliament authorizing him to keep in his own hands £30,000, and a further sum of £50,000, if directed by the Board), the office of Comptroller of the Cash is one of great trust, and forms a most important check upon the Receiver-General.

The pecuniary responsibility affects, in a greater or less degree, every individual employed. The Comptroller, who gives security for £20,000, is held accountable for the acts and neglects of his clerks, who are both required to find security to the amount of £3,000.

Besides keeping all the accounts immediately incidental to this department, it is in the office of the Comptroller of the Cash that the bank books in which all the pecuniary transactions of the Receiver-General are entered, are inspected and balanced.

The office of Comptroller of the Cash has always been regarded as one of responsibility rather than of attendance; but the principal is liable to attend the Board whenever occasion for communication arises.

The clerks attend from half-past nine and ten in the morning until half-past three or four o'clock, when the balances are made up and the cash-room secured.

On the office of the Comptroller of Cash Mr. Abbott remarks, in his Report to the Commissioners of Inquiry :—

Eleventh Report, Appendix, p. 133.

This office is perfectly useless, unless it be contended that it is he who has the custody of one key of the safe in which the Receiver-General deposits his cash balance from the close of business on one day to its commencement on the next.

Upon which the Board observe, in their report addressed to the Commissioners of Inquiry, dated 13th September, 1834 :—

Ibid. p. 186.

The amount of balance in the Receiver-General's hands can be ascertained daily from the books kept by the Accountants. It is therefore unnecessary to continue to keep another set of books for this purpose in the office of the Comptroller of Cash.

The Board, however, add :—

Ibid. p. 186.

But so long as it is necessary that the Receiver-General should, at times, be entrusted with sums from £30,000 to £80,000, which are deposited in the chest, of which the key of one lock is kept by the Check officer, we cannot consider that it would be proper to discontinue the security which is at present taken from that officer.

New act requisite for discontinuance of this office.

It may be necessary to state, that it may be doubtful how far the duties of the Comptroller of Cash, imposed by the 53rd section of 7 and 8 Geo. IV. c. 53, with reference to the Receiver-General's payments into the Exchequer, could be discontinued, or changed, without the sanction of a new Act of Parliament, although we conceive that they might be performed with equal efficacy by any other officer selected for the purpose.

On this office, the Commissioners of Inquiry observe :—

Eleventh Report, p. 25.

It appears from this statement, that the Commissioners agree with Mr. Abbott in the main points which he has urged against the continuance of this office.

Abolition of the office recommended.

Our examination of the duties belonging to the office of Comptroller of Cash leads us to be of opinion that it is altogether inoperative as a check on the Receiver-General; and as it is of no public utility in other respects, we recommend that it should be wholly abolished.

In your Lordships' minute the incorporation is proposed of the duties of this office with those of the office of Comptroller-General; but as this proposal was founded upon a plan which we do not think expedient to be adopted, namely, the abolition of the office of Auditor of Excise, we trust your Lordships, on further consideration, will agree with us in opinion, that the incorporation of the duties of the offices of the two Comptrollers ought not to take place.

Alterations since date of Eleventh Report.

The Committee have to remark that, since the date of the Reports quoted, the previous system under which "*rests*" were retained, to the large amount already adverted to, in the hands of the Receiver-General, has been changed by the orders of the Lords of the Treasury, in conformity with the provisions of the Act 4 Will. IV. c. 15, s. 22, and the whole of the Revenue in the Receiver-General's chest is now paid daily into the Bank, with the exception of small balances occasionally ordered by the Board, under the sanction of the Lords of the Treasury, to be retained for early payments on the ensuing morning.

Recommendation acquiesced in.

The object of retaining either the appointment or the department of the Comptroller of Cash, has therefore now ceased : but an alteration of the Act, 7 and 8 Geo. IV. c. 53, s. 53, may be requisite, as suggested in the Board's Report, dated 13th September, 1834, already quoted, for the abolition of this office.

COMPTROLLER-GENERAL'S OFFICE.

Comptroller-General's Office.

The following return is given by the Commissioners of Inquiry in their Eleventh Report, referred to in their Twentieth Report:— Eleventh Report, p. 10.

A Return of the number of persons employed in the department of the Comptroller-General of Excise, with their classification, amount of salary, fees, and other emoluments:—

	Salary.
The acting Comptroller-General, whose attendance is daily during the usual office hours	£600
The First Clerk, who is chosen for his efficiency from the whole body of clerks	300
The Second Clerk is appointed by the Lords of the Treasury, though without any distinct powers to take him from under the jurisdiction of the Comptroller-General	200

	Salary.		Salary.
3d Clerk	£150	19th Clerk	100
4th "	140	20th "	100
5th "	140	21st "	100
6th "	140	22d "	100
7th "	140	23d "	100
8th "	140	24th "	100
9th "	140	25th "	90
10th "	140	26th "	90
11th "	110	27th "	90
12th "	110	28th "	90
13th "	110	29th "	90
14th "	110	30th "	90
15th "	110	31st "	80
16th "	110	32d "	80
17th "	110	—	—
18th "	100	34	Total....£4,400
		—	

The Commissioners of Inquiry, in their Eleventh Report, under the head of the Comptroller-General's office, quote the report of the Board to the Lords of the Treasury, dated 6th December, 1833, in which the Board offered for the consideration of their Lordships certain objections which occurred to them against the incorporation of the departments of Account and Control, as had been contemplated by a minute of their Lordships.

The Commissioners of Inquiry also observe that Mr. Abbott "has given an opinion in his report directly "at variance with the opinions of the Commissioners of Excise and the acting Comptroller-General," and they add "after having described the mode in which the accounts are kept in the Accountant's office, and "stated that they are finally brought to a focus by two methods in that office, he (Mr. Abbott) says,"— Ibid. p. 23.

It must here be noticed, that however operose one of these courses of account is and however defective the other, still similar books are used, and the same proceedings gone through by the Comptroller, with the labour of thirty-three clerks, and at an expence of £4,400 a year; so that the "work" is not "done twice over" only, as might be supposed from the Treasury minute of the 26th February, 1833, but four times over. It cannot be imagined that, proceeding, as the Comptroller does, in the track and close upon the heels of the Accountants, in every branch of charge, collection, and payment, looking into documents which have been examined, checked and rechecked, over and over again, his work, as respects accounts, can be attended with any beneficial result. It would be waste of time to describe the books kept in the Comptroller's branch; suffice it to state, that they are adapted to contain records for checking both the plans of account in operation, and that, in most cases, they are fac-similes of those kept by the Accountants. Ibid. p. 23. Double Check by Duplicate Books of Comptroller, unnecessary.

The Commissioners of Inquiry observe further on this mode of check by two sets of accounts,—

We have examined the manner in which the Excise accounts are kept in the Accountant's office, with the view of discovering the probable origin of the contrivance of checking accounts by keeping two separate sets of books; and it appears to us that it must have had its origin in the ignorance of the science of accounts at the period when the Excise was first established. Eleventh Report, p. 23.

Again the Commissioners of Inquiry add,—

The opinion expressed by the Commissioners and Comptroller in favour of continuing "a double check by duplicate "accounts" must, we think, be attributed to that bias in favour of a long established system which is so frequently found to prevail in official situations. Ibid. p. 24.

On considering these extracts and observations, the Committee regard them as calculated to give a very erroneous impression of the opinions of the Board. The Commissioners of Inquiry evidently had before them the Board's report to the Lords of the Treasury, dated December 6th, 1833, but they do not here allude in any manner to the Board's subsequent report to themselves, dated September 13th, 1834, (though printed in their appendix) in which the Board carefully considered the recommendations contained in Mr. Abbott's report, and offered no objections to those which proposed the discontinuance of checks which the Board could not show to be of value;—in fact they merely pointed out those checks which they still considered necessary. Misapprehensions of Board's opinions as to the double Check by Comptroller.

For example, the Board in this report, evidently acquiesce in the alleged inutility of keeping a duplicate set of accounts of the country duties by the Comptroller, maintaining only that *some* check *to insure the recomputation of the vouchers on the part of the Accountant* is still necessary. And in regard to the London duties, the Board discriminate accurately between those parts of the check which must be considered essential, and those which are not so.

The following extracts will, as the Committee conceive, fully bear out their foregoing observations.

Mr. Abbott, in his Report to the Commissioners of Inquiry observes,—

After surveying the whole Excise system, it is impossible to avoid the conclusion, that in all essential particulars it must have been widely different from what it now is, when the Comptroller's office was created. Eleventh Report, Appendix, p. 131.

Comptroller-General's Office.

Again,—

Eleventh Report, Appendix, p. 131.

The country duties are clearly not susceptible of check by the Comptroller; all the labour therefore which he bestows on that branch of account is wasted.

Mr. Abbott describes the Comptroller's check on the London Duties as "a double chance of discovering "an error, and nothing more": and subsequently adds, "why should not the London Duties be checked by "a clerk in the Accountant's branch, to be appointed specially for the purpose?"

Mr. Abbott concludes his observations on this office as follows:—

Ibid. p. 132.

Having stated that the country duties are not susceptible of check by the Comptroller, and having shown that the London duties, before they are paid, pass under the view of

The Surveying Officer,
The General Surveyor,
The Town Surveying General Examiner,
The Accountants, and
The Receiver General,

as well as the Comptroller, I have no hesitation in declaring my opinion, that even under the present system of business and account, the office of Comptroller may safely be dispensed with.

The Board's Report to the Commissioners of Inquiry, dated 13th September, 1834, in reply, observes, that,—

Eleventh Report, Appendix, p. 185.

It is important that some check should be maintained *to insure the recomputation on the part of the Accountant of the Vouchers*, upon which the amount of the charge raised depends. This check has hitherto existed in the Comptroller's department, where the vouchers are similarly recomputed, and the amount agreed with the Accountants. As, however, it does not appear to be desirable to maintain a large establishment for the mere purpose of affording this particular check, provided the actual computation on the part of the Accountant can be insured by any other means, the Board feel enabled to adopt a suggestion of their principal Accountant on this subject, and to propose that, to insure the recomputation and addition on the part of the Examining Accountant being duly performed, he should enter on the charge vouchers the figures which are carried forward in the addition of the totals, as well as all the figures used in making the recomputation required, writing the word "examined," and signing his name in confirmation of the correctness of the voucher; and that with a view of insuring the performance of this duty, the principal of the department be enjoined to examine parcels of these documents frequently, but at irregular and uncertain periods. This, in addition to the present practice of comparing the charge, as shown in the "journal," with the amount of duty in the "particular abstract," would, we conceive, on mature deliberation, be as sufficient and satisfactory a check against error as can be required, since the voucher originally made out by the officer, is recomputed by the Supervisor, who countersigns it with his initials, and if really recomputed by the Accountant, cannot be considered as requiring any further check against erroneous calculation.

The Board's Report adds,—

Ibid.

With regard to the London duties, on which Mr. Abbott asks, why they should not be checked by a clerk in the Accountant's branch, to be appointed specially for the purpose? the Board only wish to contend for the continuance of some efficient check against raising an erroneous charge; and, provided this is effected, it is obviously of little importance by what title the checking officer is designated.

The Board's Report subsequently details the particulars in which the difference in collecting and checking the London duties, and the Country duties consists, and with regard to the London duties the Board add,—

Ibid. p. 186.

But although some check is necessary, upon the principle we have already laid down, we are not prepared to say that the plan proposed by Mr. Abbott would not be effective.

Mr. Abbott in rejoinder adverts to "the extraordinary waste of time and expense in keeping two sets of "books, duplicates of each other, in the offices of the Accountants and the Comptroller."

Mr. Abbott also adds, "It is not denied that the work is done twice over; whether the Board have "advanced anything to justify its existence a day longer, it is for the commission to determine."

On this point the Committee have only to observe further that the Board cannot be regarded as justly liable on this subject to the charge of bigotted attachment to old forms, implied in the observations of the Commissioners of Inquiry, as it does not appear from the Board's Report to the Commissioners already quoted by the Committee, that there is any objection to the discontinuance by the Comptroller, of this repetition of the account of the Country duties,—*a check by which to ensure the recomputation of the Country Charge Vouchers, on the part of the Accountants*, being alone advocated by the Board as of any use in regard to the Country accounts.

Board's opinion, and Mr. Abbott's, on the point in question, not at variance.

The Committee therefore must observe that the opinion "given by Mr. Abbott in his Report," does not appear to be "directly at variance with the opinions of the Board" on this head, as might be supposed from a perusal of the observations of the Commissioners of Inquiry in their Eleventh Report.

Indeed it would almost appear that the Commissioners of Inquiry could not have had before them the Board's Report addressed to themselves, dated 13th September, 1834 (although it is printed in the appendix to their Report) when the concluding observations on the subject of the Comptroller General's Department in the Eleventh Report, were written.

The only further observation made on this office by the Commissioners of Inquiry in their Twentieth Report, is as follows:—

Twentieth Report, p. 153.

* * * \

AUDITOR'S OFFICE.

The following return of this office is given by the Commissioners of Inquiry in their Eleventh Report, referred to in their Twentieth Report :— Eleventh Report. p. 12.

1 Auditor	£800
1 Assistant Auditor	300
1 Clerk	200
1 Ditto	120
1 Ditto	110
1 Ditto	100
1 Ditto	90
1 Ditto	80
8	£1,800

With regard to the daily audit of the Receiver-General's account, as proposed by Mr. Abbott, the Board report to the Commissioners of Inquiry under date 13th September, 1834, as follows :—

The Auditor, it appears, would find no difficulty in finally auditing the Receiver General's daily account in the course of a day, on the morning of which he should receive the account *with the vouchers of discharge*, together with a statement from the proper department of the *amount of receipt* with which the Receiver was to be charged, as a check upon the amount with which the Receiver charges himself in the account. Eleventh Report, Appendix, page 186. Daily Audit of Receiver-General's Account.

It appears, however, that before the Receiver General's account can be ready to be finally passed by the Auditor, it must be sanctioned by the Board, after an examination by its Accountants. Instead, therefore, of the Receiver General's account going direct to the Auditor, as proposed by Mr. Abbott, it should, as it would seem, previously pass through the hands of the First General Accountant to receive the Board's sanction. * * *

Storekeeper's Office.

STOREKEEPER'S OFFICE.

Twentieth Report, p. 50.

The following description of this office is taken from the Report of the Commissioners of Excise, dated 2d March, 1831, as quoted by the Commissioners of Inquiry in their Twentieth Report:—

1 Storekeeper	£300	1 Porter	£80
1 Clerk	180	1 Ditto	75
1 Ditto	150	1 Ditto	70
1 Ditto	120	1 Ditto	70
1 Ditto	110	—	
1 Ditto	80	10	£1,235

The Storekeeper and his clerks are constantly employed in the receipt and issue of the various articles of stationery and other stores required for the use of the several persons employed at the Chief Office, and of the different officers in the surveying branch throughout England and Ireland; also in receiving and issuing paper labels for Scotland and Ireland, and permits for Scotland, with some other articles which are furnished to those countries from the Chief Office.

The Storekeeper examines the demands and delivery-notes for stationery and stores of every description; superintends the issue of all Excise instruments, duty stamps, and various other miscellaneous articles. He defrays the expense of the transmission of parcels containing the voluminous accounts, Vouchers, and books of the department in the United Kingdom, receiving periodical issues of money from the Board for this service; and keeps the checks and accounts of the disbursement.

The clerks are employed in making out, examining, checking, and entering the numerous accounts relating to the issue, delivery, and return of stores, accounts, and official books of every description; in receiving and examining the contents of all parcels containing such accounts and books as are returned to be deposited in the office; and in various other matters incidental to the business of this office.

Some pecuniary responsibility attaches to the Storekeeper and the third clerk, and the several persons employed are also accountable for the safe custody and due appropriation of the stores which pass through their hands.

The Storekeeper gives security for £2,000, and his clerks for £500 each.

The Commissioners of Inquiry, who appear to consider the business of this office as very well conducted, make the following compares of the numbers and salaries of the persons in this Department in 1797 and 1834.

Ibid. Numbers & Salaries, 1797, and 1834.

In 1797 the number of persons employed in this office, for England, was ten, and their salaries amounted to £732 a year. In 1834 the number of persons employed was ten, and their salaries amounted to £1,235.

In 1797 the salary of the Storekeeper was £168 a year; it is now £300; the average salary of four of the clerks was £78 a year. In 1834 the average salary of five of the clerks was £128.

It appears from the evidence of Mr. William Johnson, the Storekeeper, that the business of his office is very well conducted, and that accounts are regularly taken of the stock in hand.

As the Commissioners of Inquiry do not enter here upon the question of the adequacy of the rates of remuneration received in this office for the services performed, the Committee will also reserve their observations on the subject, contenting themselves with the remark, in this place, that from a comparison with the rates of salary of the surveying branch, the salaries of this office may be regarded as not more than adequate.

The Commissioners of Inquiry next give the following extract from the examination of the Storekeeper upon the mode in which the stock of stationery, &c., is kept by him, and add the succeeding remarks,—

Twentieth Report, p. 50. Custody and Examination of Stock.

"Do you take stock regularly?—Every quarter. I have got an abstract here of the stock; this is for one quarter.

[*The Witness exhibited a book and explained it.*]

"Up to what period are these accounts closed at present of the stock?—They are made up to the 5th April. They have not yet been examined by the General-Accountants. We always keep them up as close as we can: one of my clerks is constantly occupied in making up the accounts. It is a most laborious work, but it is very necessary; and although, from the quantity and similar appearance of some of the books and forms, discrepancies of excess and deficiency occur in the making-up of these accounts, arising from accidental mis-sorting, or the mistakes of the packing-porters, yet they are generally of trifling import, and usually correct each other in the same, the preceding, or following quarters.

"Though it is troublesome, you find no real difficulty in keeping this account of stock?—No. I think it operates as a salutary check upon the porters and all the parties in the office, and prevents any malversation.

"Without such a mode you would not know how the public service was conducted?—No; we should never know what we had in store; we give our orders in reference to the probable consumption and the stock on hand.

"Does any body check your account of the stock?—Not out of the department; each clerk checks the other; the fourth clerk is checked by the second, the fifth by the fourth, and so on; the third clerk has the fine stores under him, and, being most important, they are checked by the first clerk.

"The Commissioners never order any inspecting officer to inspect the stores?—Yes, often; not very lately; but it has occurred frequently during my time.

"To make a regular inspection of the stock on hand?—Yes.

"But not very recently?—No.

"How long ago was the last time?—I can hardly recollect; not within these ten years."

When the amount of the property which is thus from time to time allowed to remain in the hands of the Storekeeper is taken into consideration, it certainly affords grounds for surprise that the obvious steps of occasional inspection and stock-taking, should not be resorted to with a view to the security of the stores and the due application of them to the purposes for which they are provided. We have already expressed our belief, founded on our examination of this branch of the department, that so far as the Storekeeper is personally concerned, his accounts are accurately kept, and the duties of his office in other respects correctly performed; but this appears to us to be one of those instances in which the immediate and personal superintendence of the superior authorities of the department might, with advantage to the service, have been exerted to a greater degree than appears hitherto to have been the practice. It certainly might be expected, on the part of the public, that such an officer as the Storekeeper should not have been allowed "for the last ten years" to have carried on the business of his office without the supervision and control of any superior authority; more especially when it is obvious that there have been constant opportunities for making occasional inspections, sufficient for every purpose, by one or more of the Commissioners, without any difficulty or interference with their other duties.

The Excise department maintains a very extensive printing establishment, and as the stock belonging to it comes under the character of stores, it has been placed under the superintendence of the Storekeeper.

It will be perceived by the above statement of the Storekeeper that he furnishes the Board with a state of his stock account quarterly, such accounts consisting obviously of receipts, issues, and balance stock in hand. It also appears from the Storekeeper's statement that these accounts are regularly examined. "The accounts" "made up to the 5th of April," "had not yet been examined by the General Accountants;" but nothing is said, and no question is asked, implying that these accounts, supported by the requisite Vouchers, are not duly examined quarterly. The only thing which it appears by the statement that it is not the Board's

practice to have done periodically, or indeed at any time but when called for by special circumstances of some kind, is the taking of the balance of the stock in hand, in order to ascertain that it agrees with the balance shown by the account. This is a laborious work of some days, and as it must be done by Surveying-General-Examiners, when ordered by the Board, it appears to have been considered by the Board, that as long as the quarterly accounts were satisfactory,—the issues taken credit for, being supported by the requisite Vouchers,—and the stock on hand shown as a balance being moderate, it was not necessary to interfere with the full daily business of the office, or the valuable time of two Surveying-General-Examiners for several days together, in having this balance of stock taken. Whether the Board's plan was on the whole the best, or whether the periodical check by taking stock would be preferable, may certainly admit fairly of a question. The Commissioners of Inquiry might also have been expected to express their opinion in favour of whichever plan they preferred; but it has struck the Committee with great surprise to find the Commissioners describing the Storekeeper as having "carried on the business of his office without the supervision, or control, of any "superior authority," and that,— Storekeeper's Office.

> This appears to us to be one of those instances in which the immediate and personal superintendence of the superior authorities of the department might with advantage to the service have been exerted to a greater degree than appears hitherto to have been the practice. Twentieth Report, p. 51

And again,—

> It is obvious that there have been constant opportunities for making occasional inspections, *sufficient for every purpose*, by one or more of the Commissioners, without any difficulty or interference with their other duties. Ibid.

Now it must be obvious that the inspection of the stock, sufficient for *any* purpose, must be a detailed inspection to ascertain that the stock taken credit for in the account, as on hand, is really there, and, that any inspection short of this must be nugatory.

And this examination of the Storekeeper's stock of stationery, instruments, &c. one or more of the Commissioners ought, it appears, in the opinion of the Commissioners of Inquiry, to have made in person, although the Committee find the following recommendation which seems to them to be of a very different tendency in the concluding summary of the report :—

> On the principle that the heads of a great public department ought not to discharge duties, or embark in undertakings inconsistent and out of character with their proper functions, we have recommended, ——————————— that they should not employ their time in hearing letters read and in reading diary books. Twentieth Report, p. 153.

The Commissioners of Inquiry then advert to the Excise Printing Office, which, as employing stationery stores, is connected with the Storekeeper's department, on which they subsequently observe as follows :— Printing Office.

> As the expediency of continuing this Printing Establishment of the Excise, has been of late very fully inquired into by Committees of the House of Commons, we requested Mr. Hume, who had acted as the Chairman of these Committees, to attend as a witness, and explain the course of inquiry which took place. We insert the following extract from his evidence which we consider establishes a complete case for altogether putting an end to the Printing Establishment of the Commissioners of Excise. Twentieth Report, p. 53.

Mr. Hume's evidence which follows, gives a letter received by him from Mr. Church, dated Stationery Office, 6th October, 1831, in which the Comptroller of the Stationery office, in reply to Mr Hume's questions, appears to have formed an unfavourable opinion of the economy of printing at the Excise establishment, but nevertheless submits that the Committee "have the means of ascertaining by a reference to facts, whether "the establishment of a Government Printing Office (recommended by many persons of competent "authority) would or would not be more economical and convenient than any other mode of performing the "printing business of the state which can be suggested." Evidence of Mr. Hume, M. P. Twentieth Report, p. 54.

Mr. Hume then states :—

> In consequence of the King's Printer's Report in 1831-32, the Treasury directed Mr. J. W. Parker, a printer of very considerable experience, a man whom I had examined before the Committee, as having for some years been superintendent of Mr. Clowes's establishment, and also of the Cambridge University Press for some time, to examine the department at the Excise, and to report thereon. Ibid. p. 54. Mr. Parker's Report .

Mr. Hume then quotes Mr. Parker's report, addressed to Mr. Church, dated November, 8, 1832, extracted from the Appendix, No. 24, of the second report from the Select Committee on printed papers, No. 392, of 1835, of which Mr. Hume was chairman.

This report of Mr. Parker found great fault, as the Board are aware, with the small size of the workshops at the Excise, their want of sufficient light, and their being detached one from the other; and expressed an opinion very much against the premises being fitted for an extension of the business. It also attacked the general arrangements in a way that called forth from the Board, in answer to a Treasury reference on this report of Mr. Parker's, a full explanatory reply.

With reference to the question of augmenting the work to be performed at this establishment, Mr. Parker considered that the apartments at present occupied by the printers could not, by any possibility be rendered fit for the reception of the proposed additional business. He, therefore made an estimate of the cost of erecting a new building,— Mr. Parker's Estimate.

At about	£2,000
Removing and fixing machinery	400
Additional materials, types, &c,,	600
Total	3,000

Storekeeper's Office. Printing Office.

Mr. Parker estimated also that additional force in labour and superintendence would be requisite, amounting to about £1,000 per annum.

Mr. Parker added,—

Twentieth Report, p. 56. Saving, by Mr. Parker's Estimate.

With the additions, I consider that this force and the materials would be amply sufficient to execute the Customs, Post Office, and Ordnance Office printing, in addition to the Excise work; and as the accounts for these departments now amount to £1,800 per annum, a saving of £800 would be made by putting the whole together. To accomplish this, however, it is as I have before said, indispensable that much more commodious premises should be appropriated to the purposes of the printing office.

Mr. Hume then expresses great surprise that the Excise Printing establishment was not then put down "*as every thing connected with it was stated to be so utterly unfit for the business,*" and that Mr. Church should not have reported to the Lords of the Treasury in this sense on Mr. Parker's statement. Mr. Church, it appears, submitted to their Lordships,—

Twentieth Report, p. 56

That Mr. Parker's report should be referred to the Board of Excise, in order that the suggestions and estimates therein referred to, may be fully considered by the superintendent of their printing office, before any determination is come to on this matter.

Mr. Hume also adverts to a letter addressed to him by a person whom he designates as "Mr. *Bensley*, a "very intelligent printer," which it appears, by a minute of the Lords of the Treasury, that Mr. Hume transmitted to their Lordships. Mr. Hume adds,—

Ibid.

Mr. Bensley's opinion may be taken, on the whole, as confirming that of Mr. Parker, and both satisfy me that the attention of Parliament is immediately required to the expenditure of that department.

It is desirable to state, that a mistake appears to be here made in the name of the printer alluded to by Mr. Hume, which seems to have been *Besley* and not *Bensley*, Mr. Bensley being the respectable printer subsequently named by the Treasury, as a person to whom the Board of Excise should refer the consideration of the disputed statements in Mr. Parker's Report, and whose Report certainly did not at all bear out the strong observations respecting the then existing state of the Excise printing office, given by Mr. Parker.

Mr. Bensley's Report.

Mr. Bensley's Report was forwarded to the Treasury, with a full Report from the Board already mentioned, dated 2nd of August, 1833, explanatory of the principles on which the Excise Printing department was originally instituted, namely, for the printing of permits and paper labels, which it was requisite should be performed by the Excise, (it being declared felony by Act of Parliament, for any one but the Commissioners of Excise, or persons authorised by them, to have in possession the peculiar paper on which Permits are printed, or the moulds in which such paper is made,) the custody of the plates and the printing of paper labels, being also confidential; and that on this basis, the addition of a certain portion of Letter Press Printing, for private documents, (some of which whilst the work was contracted for by the Stationery Office, improperly got into circulation) had been found advantageous, not merely from its great convenience to the department of Excise, but also in an economical point of view.

Explanatory Report of Board not adverted to in Mr. Hume's evidence.

This Report,—which appeared successfully to controvert many of Mr. Parker's statements respecting the Printing establishment,—as well as one or two subsequent Reports of the Board, with Reports from Mr. Church, &c. are not alluded to by Mr. Hume in this evidence, though these documents fully account for the subsequent minute of the 4th April, and Mr. Rice's letter to the Commissioners of Excise, dated 9th of April, 1834, giving orders for carrying into effect the plan for executing the printing of the Customs, Post Office, and Ordnance, at the Excise, at which Mr. Hume expresses much astonishment. These documents are all printed in the Appendix of the Second Report of the Select Committee of the House of Commons on printed papers, 1835.

Mr. Church's Report, dated 20th of March, 1834, and the Treasury minute of the 4th of April, 1834, on which Mr. Rice's letter to the Commissioners of Excise, already alluded to, was founded, are as follows, as given in that Appendix;—

Appendix, No. 24 *d*.

Mr. Church's Report.

Sir, Stationery Office, March 20, 1834.

I have received the honour of your letter of the 13th instant, accompanied by the Report of the Commissioners of Excise of their further inquiry into the practicability and economy of executing the printing work required for the service of the Customs, Post office, and Ordnance office in the Tower, at the press of the Excise office, and stating that the probable increase in salaries and wages, in consequence of the additional work proposed to be transferred to them, will not exceed £850 per annum, and that the additional expense for coals, ink and other materials will be about £80; and stating also that after a careful survey of their premises and materials, the additions which it will be necessary to make, will amount to about £2,000, a portion of which sum it would, under any circumstances, have been necessary to expend in consequence of the incommodious and contracted scale of the present building, even for the work at present required to be done.

I have the honour to acquaint you, for the information of the Lords Commissioners of His Majesty's Treasury, that as it appears that the amount of the additional wages to be paid, and of the interest, including wear and tear, of the additional capital to be expended in consequence of this transfer, are considerably less than the present expenses of printing by contract for the offices proposed to be tranferred, the object which their Lordships had in view, in directing this inquiry, as stated in your letter of the 9th of July 1832, will probably be answered, viz. that their Lordships "adopt this course with "respect to the printing required for these offices, not because it is their opinion that such a course is in principle as good "as competition, but because a Printing establishment exists in a public department, and their Lordships are desirous "that it should be turned as much to account as possible."

The Commissioners of Excise add, that the time which will be occupied in constructing the additional buildings will probably be about six months. Under these circumstances, if their Lordships should finally decide upon the adoption of this measure, the transfer might take place on the 1st of October next.

As soon as I am informed of their Lordships' determination, I will communicate with the several departments of the Customs, Post Office, and Office of Ordnance in the Tower, in conformity with your directions of the 9th of July, 1832,

and then submit to your consideration the regulations under which, in my humble opinion, this branch of the service may be most conveniently and economically managed. Storekeeper's Office.

I have the honour to be, &c.

The Hon. James Stewart, (signed) J. Church, Comptroller. Printing Office.

Mem.

Estimate of the Expense per annum of Printing for the Ordnance in the Tower, and for the Customs and Post Offices in England and Scotland, under the present contract £2,100

Additional Expenses for performing the same work at the Excise Office Press. *See* Letter of Commissioners of Excise, 6th March, 1834:—

Salary and Wages	£ 850
Fuel, Ink, &c.	80
Interest, and wear and tear on Capital £2,000, at 10 per cent.	200
	£1,130
Saving	970
	£2,100

Appendix, No. 24 *e*.

Copy of Treasury Minute, dated 4th April, 1834, on the foregoing Letter of the Comptroller of the Stationery Office, dated 20th March, 1834. Treasury Minute.

Write to the Commissioners of Excise, and state that, under the circumstances of the case, considering that the Printing-office already exists in their establishment, and that, as it exists, it will be less expensive to the public to sanction the expenditure proposed for making it available for printing for the Customs, Post Office, and Ordnance departments at the Tower, My Lords, although they consider the principle of competition the most proper for the supply of the public service, and would certainly have directed it to be adopted for the Excise as well as for the other departments, if the Excise Printing-office had not already been in existence, will sanction the proposed additional expence, but they desire that the estimate for enlarging the works and for the annual expenditure, may not be in any case exceeded without the special sanction of this Board.

State, at the same time, that My Lords desire the necessary arrangements may be made for their undertaking the additional work on 1st October next, from which date the establishment, increased in salaries and in numbers, as they recommend, may take effect.

Transmit copy of this Minute to the Comptroller of the Stationery Office for his information.

Mr. Hume adds:—

I wished to call for an account of printing done by the Excise Printing-office for other departments than the Excise, and also for an account of the additional outlay for buildings and other expences since April, 1824, on account of the Printing establishment, but was informed that the returns were in such a state as to preclude the possibility of Mr. Church, or any other person, forming a correct opinion of the profit or loss of the establishment. I was induced, therefore, to give up further inquiry, having satisfied myself that there were not the accounts necessary to show a debtor and creditor account of the expences of the establishment, including the outlay of capital, interest on the same, and return of work done, by which alone I could form an estimate of the real state of the establishment. Twentieth Report, p. 57. Alleged difficulty of obtaining Account of Profit and Loss.

Under these circumstances, it appears that this Committee of the House of Commons, of which Mr. Hume was the Chairman, reported in the Session of 1835, on the principle of the continuance of the Excise printing establishment, concluding with the following paragraph, as quoted in Mr. Hume's evidence before the Commissioners of Excise Inquiry:—

"It appears that in 1832, Mr. Parker, a printer, visited and examined the Excise Printing Office and reported to Mr. Church that the rooms appropriated to the Printing department at the Excise Office are not only most unfavourable to the extension of business, but extremely inconvenient for the proper execution of what is already performed there, that the rooms are small, low, and close, are badly situated in relation to each other, being in opposite sides of an open yard; that the consequences of this imperfect arrangement must necessarily be bad work, great loss of time, and imperfect superintendence; that the Composing department is the worst, a large portion of the type being useless, and that every thing connected with this branch shews to the practical observer that there has been a total absence of the intelligence and experience of a competent printer in making the first arrangements." Report of Committee of House of Commons, from Twentieth Report, p. 58.

The Committee's Report adds:—

The examination and report of Mr. Bensley moderates, in some degree, the strong condemnation of Mr. Parker, and Mr. Church, and should also be referred to, to understand the real situation of that press. Your Committee must refer to the Report for the details, to convey any adequate idea of the inefficiency and imperfection of every branch of that printing establishment; and although the Treasury sanctioned an experiment of the transfer of other printing to that establishment, your Committee, judging from the accounts laid before them in 1831, and from them the documents referred to in this Appendix, recommend that this experiment shall not be continued, but that at as early a period as possible the Excise Printing establishment may be abolished. Ibid.

Now the Board will observe the great stress laid by the Committee of the House of Commons in the above Report, on the inefficiency and imperfection of every branch of the Excise Printing establishment, as described by Mr. Parker, in his Report of 1832; and it will strike the Board, that even supposing Mr. Parker's statement to have been most accurate in 1832, in lieu of being highly overcharged, and in several matters of fact evidently incorrect, as it was proved to be by Mr. Bensley's subsequent statement, and the Board's explanatory Report of the 2nd of August, 1833, to the Treasury,—the state of the Excise Printing establishment in 1831 and 1832 in no way shows its state in 1835, and consequently, if the alleged inefficiency and imperfection of the department were to be reasoned upon in 1835, it would be necessary, in order to do this with any effect, to ascertain how the facts stood in the latter year. State of Establishment in 1835, not adverted to.

It does not appear, however, on referring to the Appendix of the Report of the House of Commons Committee of 1835, that that Committee had before it any report as to the state of efficiency of the Excise Printing office in that year. Indeed if it had, its report could not have referred exclusively to the Report of Mr. Parker of 1832, which would in this case have become obsolete: and as the Report of the Committee of the House lays so much stress on the supposed imperfection of the department in 1831 and 1832, it may be presumed that had they had before them any report from a competent witness in 1835, alluding to the rooms as now arranged for the Printing department at the Excise office, as convenient for the proper performance of the extended business performed there,—as sufficiently light and airy,—and conveniently connected one with another,—describing the means of superintendence as good,—the work executed, as having given general satisfaction to the departments for which it had been performed,—the Composing department as

Storekeeper's Office.
Printing Office.

sufficiently extensive for the purposes required,—and the type as all useful,—adding, that every thing connected with this branch, showed the intelligence and experience of a competent printer in making the arrangements:———had a Report to the foregoing effect, directly opposite to the statements in the former Report of Mr. Parker in 1832, been before the Committee of the House in 1835, it may reasonably be presumed, that it would materially have changed the views of that Committee, and that in that case, as the establishment existed, and was in full action, it would become desirable to consider the question upon its own merits, and not to decide it merely upon the general principle, that in ordinary cases, "manufactured commodities can be "obtained by government more advantageously by purchase under contract, than by production at a govern- "ment establishment."

The Board's Committee have in fact reason to believe, from what they have seen of this Printing establishment, that any competent printer who should now be deputed to inspect this establishment, must report very much in the sense of the approving remarks which they have supposed above.

Cost of Printing,

Mr. Church in his examination before the Committee of the House in 1835, distinctly refers to the Commissioners of Excise Inquiry, as possessing the means of instituting a satisfactory inquiry into the disputed question as to the rate at which the printing is performed at this establishment, and states that nothing further would be done on the part of the Treasury, till the Commission should have reported.

not inquired into by Commission.

It does not appear, however, that the Commission has entered at all into this question, having simply printed without comment, an estimate of the rate of expense, per ream, at which 15,303 reams were printed, which was laid before them by the Storekeeper of the Excise in his examination. Mr. Church has indeed made up an estimate, the cost of printing, as regards wear and tear in capital, &c., being computed upon a rate formerly adopted by the Board, which gives a very different account of the expense of printing per ream. This estimate by Mr. Church is to be found in a letter dated 27th of May, 1835, addressed by that gentleman to the Select Committee of the House, printed in the Appendix to the Report of that Committee in the last Session, as follows:—

Mr. Church's estimate.

The result, then, of the Return of the 19th of May to the present Committee applying to it the mode of computation adopted by the Commissioners of Excise in their former Return to the Committee on King's Printers' Patents, is as follows:—

Excise Printing Office, 1834-5.

Original outlay	£10,972
Extra sums disbursed within the year for buildings, repairs, machinery and type	2,167
	£13,139

Estimated cost of Printing, from the 1st of April, 1834, to the 1st of April, 1835.

Wear and tear on the above capital, at 10 per cent.	£1,313
Interest of ditto at 4 per cent.	525
Wages	1,790
Estimate of the rent of rooms, and petty disbursements within the year	390
Total Expence of printing 15,303 reams, being at the rate of 5s. 3d. per ream	£4,018

But the Board's Committee are unable to see in Mr. Church's observations, grounds for attaching any value to his estimate.

The Board in the year 1826, in their estimate of the cost of printing, debited the printing account with some charges for wear and tear of buildings and machinery, which subsequent information from good authority proved to have been greatly too high. These charges were therefore reduced in their subsequent estimates and accounts. But Mr. Church, without attempting to show that the later principle adopted by the Board in its estimates is in any way fallacious, has still continued the original rate, erroneously adopted by the Board in 1826; but even upon these data, Mr. Church's estimate is obviously highly erroneous, since he charges the whole expense of the establishment, old as well as new, upon the 15,303 reams of the letter press printed in the last year, without making any deduction for the expense of printing permits and labels. In 1826, the Board estimated the wear and tear of the machinery at 10 per cent, per annum, but subsequently on referring

Mr. Wilks's estimate of wear and tear of Machinery.

the point to Mr. Wilks, a highly competent authority, Mr. Wilks stated that 5 per cent would be too high an allowance, and eventually after closely inspecting the machines, he fixed 3 per cent as the rate of allowance which would be sufficient to cover the wear and tear of the Excise printing machines, as explained in his

Appendix, No. 14.

Report, dated 17th of June, 1835, annexed. Again, in the rough estimate made by the Board in 1826, they rated the wear and tear on the building at 10 per cent, but when the nature of a printing office is considered, which Mr. Parker says in his Report of 1832 "should have plain brick walls, lime-whited, but not plais- "tered,—strong coarse plaistered ceilings, unplaned floors, no wainscoting, window-frames without beads, "&c." the Board will readily perceive that the wear and tear of such a building cannot be very expensive, and that an allowance for wear and tear which would wholly cover the prime cost of the building in less than ten years, would be wholly erroneous.

Mr. Herbert's estimate of wear and tear of Building.

The Board's Committee understand from Mr. Herbert, the House Surveyor, in whose judgment the Board place reliance as an Architect of experience, that the wear and tear of a building of this sort, would be covered in any case, by an allowance of $\frac{1}{2}$ per cent.

In the account furnished to the Commissioners of Inquiry by the Storekeeper, no rated allowance has been made for this wear and tear, the actual annual expense incurred on an average of eight years being charged in lieu of any such rate.

The Board's Committee, after desiring that every charge should be carefully brought out to ensure the amount of capital vested in the Printing establishment being fully stated, have called for an account of the expense of the letter-press printing, calculated to the 5th January, 1836, which is annexed in the appendix, and they are unable to discover the omission of a single item in the charge which ought to be inserted. Storekeeper's Office. Printing Office. Appendix No. 15.

The account appears to the Committee to contain, amongst others, the several heads considered requisite by Mr. Hume, in his evidence, already quoted; it shows "an account of the expences of the establishment, "including the outlay of capital, interest on the same, and a return of the work done," the result being as follows:— Board's account of Expenses,

Number of reams printed in the year 1835 ..... 18,036 at 2s. 7½d. per ream. and of cost per Ream.

The Board will observe that by the estimate contained in Mr. Church's letter to the Secretary of the Treasury, dated 20th March, 1834, already quoted, a saving of £970 was calculated upon as the result of the transfer of the printing for the Ordnance at the Tower, and for the Customs, and Post Offices in England and Scotland, to the Excise office press, supposing the increased cost incurred by the Excise to amount to £1,130, as follows:— Saving, by Mr. Church's estimate.

For salary and wages	£850
Fuel, ink, &c.....	80
Interest, and wear and tear on capital	200
	£1130

The estimate of the expense incurred for this printing under the contract existing at that time, having been, according to Mr. Church's statement, £2100.

The Board will perceive from the account of expense of letter-press printing for the year 1835, adverted to by the Committee, that each item of additional annual expense incurred in executing the printing for the three departments, is below the estimate contained in Mr. Church's above letter, viz:—

	£.	s.	d.
For additional wages in 1835	782	13	5
For additional ink, colours, coals, and candles, in 1835	32	2	0
Interest on new outlay, &c.....	138	0	3
	£952	15	5

If, therefore, the saving of expense effected under the estimate would have amounted to £970, as by the estimate in Mr. Church's letter, it would, according to the expense actually incurred, amount to the difference between £952 15*s.* 5*d.*, and £2,100, viz. £1,147 4*s.* 7*d.* Actual Saving.

The Board will perceive that the erroneous allowance of 10 per cent. on the new outlay, as found in the estimate in Mr. Church's letter, has been corrected in the account now drawn out according to Mr. Wilks's rate of allowance for wear and tear of machinery, and to that furnished by the Surveyor for the wear and tear of the building, but on the sums actually paid for additional wages, and ink, colours, coals, and candles, the expenditure is shown by the account to have been less than the previous estimate by £115 4*s.* 7*d.*, a result that cannot but be regarded as highly satisfactory.

The account of expense for letter-press printing, in 1835, does not indeed contain any charge for "*profit on* "*capital, profit on wages*, &c." adverted to by Mr. Hume in his explanation of the principle on which the charge for printing by the King's Printer for the Houses of Parliament was estimated, because although this allowance is obviously requisite in estimating the rate at which an individual can afford to supply the public, it is clear that this gain is not indispensable to a public establishment, in order to enable it to carry on its work without loss. If, however, the printing work for the Customs, the Post-office, and the Ordnance at the Tower, is executed at the Excise Press at a lower rate than a contractor could afford to supply it at, the difference does become profit on capital, wages, &c., and goes into the Exchequer, in lieu of into the pocket of the contractor. The Board indeed have never argued that it would be desirable, in the abstract, to establish a general Government printing establishment, not having been called upon to go into this general question, but have urged, that having a considerable foundation already existing at the Excise in the establishment for printing permits and labels, a certain extension of this establishment for letter-press printing became advisable, by which the greatest convenience is experienced by the Excise, in the facilities afforded for printing the Board's general letters and general orders, often required with the least possible delay, on confidential subjects on which publicity would be highly inconvenient to the service; by which also the work of the other departments enumerated is supplied with the utmost dispatch, in a manner that has given the greatest satisfaction, as will be seen by reference to the following certificates:— Profit on Capital, Wages, &c., why excluded from Board's account.

GENERAL POST OFFICE. Testimonials of efficiency of establishment, from Post Office.

I feel very much obliged by the exertion that has been used in this matter (the printing of an official document) and by the constant attention that is shown to this department.

18th June, 1835. F. FREELING.

The Printing (for the Post Office) was never so well or so expeditiously performed.

G. H. FREELING.

Storekeeper's Office.

Printing Office.

Testimonials,

TWO-PENNY POST OFFICE.

Sir,

I have not the slightest hesitation in stating, in reply to your letter of the 4th instant, that so far from any inconvenience having arisen from the transfer of the printing for this department to the Excise printing office, I have had every reason to be satisfied, not only with the printing of the Forms, but with the prompt manner in which they have been supplied when ordered.

I am, Sir,
Your obedient servant,
R. SMITH, Superintending President

5th November, 1835.
Mr. Menzies.

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from Customs,

CUSTOM HOUSE.

Sir, King's Warehouse, Custom House, 21st August, 1835.

I take the earliest opportunity that the pressure of the engagements of the last Sale have allowed me to express my regret at the manner I was under the necessity of pressing forward the printing of the last Customs' Sale Catalogue, which arose, as I explained, from the directions I received from my superiors to suspend the printing pending a matter under the consideration of our Board—together with my sincere thanks for your exertions to enable me, under such a disadvantage, to publish the Catalogue conformably to the advertisements. I am bound to declare to you, that the Catalogues have never been so correctly printed, or have so few impediments arisen as since they have been printed under the management of the Excise. Indeed, it was only a reliance thereon, that prevented me, in the face of the obstruction alluded to, from postponing the last sale.

I am, Sir, &c.,
W. BILLINGS, Warehousekeeper.

21st August, 1835.

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from Ordnance,

ORDNANCE DEPARTMENT, TOWER.

At the request of Mr. Menzies, I beg to state that the printing executed at the Excise Office, for the service of this department of the Ordnance, has been extremely well and expeditiously performed.

R. PORRETT, Chief Clerk to the
Hon. the Principal Storekeeper of His Majesty's Ordnance.

Tower, 14th Nov. 1335.
To the Principal Officers of His Majesty's Board of Excise.

If then, all this can be effected without pecuniary loss, the Committee cannot but imagine that the arrangement is not disadvantageous, notwithstanding the high authorities of the Select Committee of the House of Commons, and of the Commissioners of Inquiry.

Contract price, and cost of Excise Printing, compared. Twentieth Report, p. 53.

And when it is considered that in 1826 the contract price of the Stationery office for printing was 5*s* 8¾*d* per ream, as appears by a statement in Mr. Hume's evidence, quoted by the Commissioners of Inquiry in the Report now under consideration, a considerable latitude seems to be allowed for the Board's rate of work performed, even if some other item of expenditure to be allowed for should be discovered, hitherto omitted, which should raise the rate of the printing executed for the Customs, Post Office, and Ordnance, above the amount of 2*s* 7½*d* per ream, as shown by the account annexed, already alluded to, for the year ended 5th January, 1836, or a further reduction in the contract price should have taken place.

Appendix, No. 15.

Reasons why Letter-Press Printing may be executed at less Cost by Excise, than by a private individual.

Nor indeed can the Committee understand the reason why it should, even upon theory, be supposed that the letter-press work executed at the Excise press cannot be produced more cheaply than that executed by a private individual.

The establishment requisite for printing permits, however economical, may be supposed not to have its time invariably fully employed, since the printing of permits, &c., can hardly be necessary at exactly the same rate throughout the whole year, and at all events the services of the superintendent may obviously be extended to the management of other printing, at little additional expense. Again, there is no *necessity* for the loss on wages referred to by Mr. Church and others, since, although the daily hours of work at the Excise press are less than those of the trade generally, the wages may be made proportional; and in fact the Excise wages are rather lower than those given by the trade on this very account. The machines, it is true, are capable of performing additional work during more hours, and on this, some disadvantage may be estimated, to the amount of the idleness during these extra hours, of the capital vested in these machines. There must, however, be some little set off in the saving of wear and tear; and at all events, this head of expence must be infinitely overbalanced by the great saving in "*profit on capital*," "*profit on wages*,&c.," which, as Mr. Hume justly states, must be allowed for in estimating the price at which an individual can afford to supply his manufactured article, but none of which is indispensable to enable a public establishment to produce the same article without loss.

Mr. Hume's evidence concludes with the following paragraph :—

Twentieth Report, p. 58. Supposed possible ground for maintaining Establishment.

There is one matter I would notice, for the inquiry of the Commissioners, the only argument advanced in 1831 against my proposition for the immediate abolition of the establishment, which was the necessity of secrecy in the printing of labels, and other matters that secured the duties on paper: the Board will be able to judge what force there is in that allegation as that was, I believe, the only tenable ground they had.

The Commissioners of Inquiry conclude their Report with the following observations on Mr. Hume's evidence :—

Twentieth Report, p. 58. Means of exaggerating statements of amount of Business.

We entirely concur in the recommendation of the Committee of the House of Commons to abolish the Excise printing establishment. It appears to us to be extremely objectionable to allow any public department to occupy itself with business which is incompatible with its regular duties. All such business either withdraws attention from those duties or is neglected. Besides the transacting of it affords the means of making exaggerated statements of the quantity of business which a department does, and of using these statements as pretexts for keeping up extravagant official establishments.

Here the Committee feel called upon to observe, that they are not aware of a single instance in which the

Board has made any statement of the business connected with the Excise printing press, performed by the general establishment of the Chief Office of Excise, nor are they aware that any such has been made by them to the Lords of the Treasury; and consequently, if "the statements" have not existed, they cannot have been "exaggerated," or "used as pretexts for keeping up an extravagant official "establishment."

Storekeeper's Office.

Printing Office.

The Committee must presume, therefore, that the observations of the Commission are only general, and are not intended to apply to any thing supposed to have occurred regarding the Excise; but, as the expressions may convey an erroneous and unfavourable impression of the proceedings and motives of the Board, to those persons who may not be aware of the true state of the case, the Committee have thought it right to point out the circumstance in a particular manner to the Board's notice.

Neither does it appear to the Committee that there is any ground for the apparent insinuation, as regards the case in question, that the business of the printing office must either withdraw the Board's attention from their regular duties, or must be neglected.

In point of fact the system at present established respecting the printing at the Excise press, works almost of itself.

System of work explained.

The orders from the different departments, Customs, Post-office, or Ordnance, are allowed to go direct to the Superintendent of Printing, so that no delay whatever should intervene by their passing through any intermediate office; and when executed, the Superintendent returns the work to the Department from which the order was received, taking a receipt for the amount of work completed, and keeping the original order, as Vouchers.

The Storekeeper obtains from the Stationery office the paper required by the Superintendent of Printing; and at periods when called upon, the Superintendent is required to account for the paper received by him, by producing orders and receipts for work performed, and by showing the balance of paper remaining on hand.

If the Superintendent should fail to execute the work to the satisfaction of the departments on whose requisition it is prepared, the Board of Excise would doubtless soon receive complaints against him. So long, therefore, as no complaints are made, it may be presumed that all is going on satisfactorily in this respect; and occasional inspections of the machines, &c., by competent persons, will always enable the Board to judge whether the whole are kept in good order, and that the Printing department is properly conducted.

The Report of the Commission goes on as follows:—

Twentieth Report, p. 59. Supposed possible ground for maintaining Establishment adverted to by Mr. Hume, controverted.

In reference to the concluding paragraph of Mr. Hume's statements which relates to the alleged "necessity of secrecy "in the printing of labels and other matters that secured the duties on paper," we have only to observe that after a full examination of the means employed by the Excise for securing the due charge and collection of the duties on paper (the particulars of which are fully stated in our Fourteenth Report,)we are fully convinced that no sufficient argument in favour of maintaining an official Printing establishment at the Excise can be supported by any such necessity as that which is referred to as arising from secrecy in the preparation of labels or other printed forms which are made use of in charging those duties. We believe it to be generally admitted that the attempts which have been made to secure duties by means of peculiarities in the forms of construction or private marks introduced into stamps or labels, have not only failed in their object of creating additional security, but have generally been found to offer facilities for fraud and evasion by means of successful imitations. We may add that the recent reduction in the rates of duty on paper and the consolidation of those duties into a single class must render the form of distinctive labels and stamps of still less importance.

Efficiency of Paper Label shown.

With regard to the general observations in the foregoing extract, as applied to the distinctive Excise paper labels, the Committee believe that they are correct in observing that although frauds have been attempted in so many ways by the paper makers, particularly by endeavouring to use these paper labels a second time, there has been no attempt to imitate the label itself—a result which must, as the Committee conceive, be considered as proving that the use of these peculiar labels, has, as regards the securing the paper duties, been attended with advantage, and, therefore, that it would be unadvisable to abandon them whilst this result continues.

Allusion to Permits, omitted.

But the Commissioners of Inquiry have omitted to allude to the other ground stated by the Board for the necessity of continuing their printing press, which is also given by Mr. Hume in his evidence quoted by the Commissioners—viz. "to furnish permits for various articles subject to Excise survey;" and as long as the existing law relating to the possession of the paper on which permits are printed continues, the Committee apprehend that the necessity of an establishment to print permits must be recognised.

Result.

On the whole, the Committee have, as the Board will have perceived, felt obliged to come to an opinion at variance with that of the Commissioners of Inquiry on the question of the expediency of abolishing the existing printing establishment.

Diary Office.

DIARY OFFICE.

Twentieth Report, p. 59.

The following is taken from the Report of the Commissioners of Excise, dated 2d March, 1831, as quoted by the Commissioners of Inquiry in their Twentieth Report:—

1 Clerk of the Diaries	£170
1 Ditto	150
1 Ditto	140
1 Ditto	140
1 Ditto for Scotland and Ireland	170
5	£770

The Clerk of the Diaries takes charge of the diaries made out by Supervisors and Surveyors, showing their own daily performances, and the neglects and omissions which they have discovered in the performances of the officers whom they have visited each day, with the Collector's observations upon the whole. The Collectors are instructed when any serious complaints are discovered against a Supervisor or officer, to bring them under the immediate notice of the Board by a special letter, and to state in the diary that he has done so. If the Clerk of the Diaries discovers, on perusing a diary, any matters which, in his opinion, ought to have been specially represented, he lays such diary immediately before the Board: if not, he lays all the diaries in the ordinary course before individual members, by whom they are read; and he afterwards issues the censure or other orders made by the Commissioners thereon. This course is essential for the maintenance of discipline in the surveying department. The Clerk of the Diaries and his clerks are selected from Supervisors, as being most competent to the performance of the duties of this office, which requires close application, and a thorough knowledge of the duties of a Surveying officer. The salaries in this office being lower than that of a Supervisor, the persons appointed thereto have been usually such as have found themselves incapable of continuing the active exertions required in a district, and the Chief Clerk has generally risen by rotation from the station of junior. The Fourth Clerk was added about two years ago, in consequence of a new arrangement of the surveying business within the limits of this office, by which a considerable saving was effected.

At the discontinuance of the local Boards, one person was transferred to the establishment of the Chief Office, at a salary of £170, making the total expence of this department £770.

Under the former arrangement the expence was £1,100, the saving is therefore £330 per annum.

The attendance required, and given, is from nine till three daily.

The Clerk of the Diaries and his assistants give security for £500 each.

The Commissioners of Inquiry observe,—

Ibid.

The evidence of Mr Joshua Emerson, the first assistant-clerk of the Diary Office, who was examined by us, in consequence of the absence of the chief clerk from London, gives a more detailed explanation of the business of this office:—

What is the business of the office?—I have made out a little sketch; it is so numerous that I could not explain it: these are the heads of what they have to do.

(*The Witness delivered in the following Paper.*)

"Business to be performed in the Diary Office.

Details of Business.

"To receive and register all diaries from fifty-five collections in the country, and also from the London establishment, eight times in every year.

"To prepare and examine the said diaries, to lay before the Honourable Board for their perusal.

"To record the diaries when returned, and to enter all censures ordered by the Honourable Board in a book, provided for that purpose.

"To make out, copy, and record reprimands, admonitions, and cautions, ordered by the Honourable Board, against Supervisors, Officers, Supernumeraries, Assistants, and Expectants, and to forward the same to the respective collections.

"To write letters, and copy them, to Collectors and Supervisors on diary business when directed by the Honourable Board.

"To enter in the ledgers an account of all Collectors, Supervisors, Officers, and others, who are removed from one station to another; also their deaths, discharges, relinquishments, restorations, and rejections.

"To furnish the Secretary with the official character of all Supervisors, and Officers, who petition for promotion; and also all those who have failed in the due performance of their duty.

"A similar account for non-performance of duty required from the Correspondent's Office.

"To furnish the Surveying-general Examiners with the ages, families, time employed, of all Supervisors and officers, whose books are ordered to be examined for promotion.

"To enter an account in the ledgers, of all Collectors, Supervisors, Officers, Supernumeraries, Assistants, and Expectants, who are indisposed, or absent from duty or other causes.

"To copy the Board's minutes every week in a book provided for that purpose, and many other duties in the station, which it is almost impossible to describe."

The Commissioners of Inquiry observe further,—

Twentieth Report, p. 60.

In 1797 the number of persons employed in the Diary office was three, and their salaries amounted to £313 6*s*. In 1834 the number of persons employed was four, and their salaries amounted to £600.

Establishment, &c., 1797, 1834.

With regard to the following opinion of the Commissioners of Inquiry, made under the head of the office of the Clerk of Securities,—

Twentieth Report, p. 46.

Business twice performed.

With respect to the business of recording the appointment, promotion, discharge, and retirement of every officer, and keeping books of the classes of persons employed, and of their stations, this is another instance of an unnecessary repetition of business: for this work is also done, as it appears from the evidence of Mr. Thornton, in the Secretary's Office, and in the Diary Office,—

In what respect the Registers kept in the two Departments differ.

The Committee observe that the Register of the establishment, called the Remove Book, kept in the Diary office, which is objected to by the Commissioners of Inquiry as being the same with that kept in the office of the Clerk of Securities, called the "green books" register, differs greatly from that register, although constructed primarily from the same documents, viz. the Board's general minutes.

The Diary Register contains an entry referring to all censures issued, in columns, following the names of the Supervisor and officers—the names being recorded under collections and districts, exactly in correspondence with the several diaries. And as a part of the duty of the Clerk of the Diaries in preparing the diaries, when received from the country, for the perusal of the Commissioners, is to endorse on the back of each diary, opposite the names of the Supervisor and several officers, an entry of the censures recorded against each of them, he is enabled to do this at once, without delay or difficulty by turning to the corresponding collection in his register, without which, the time occupied in this business would be very greatly

increased. The Clerk of the Diaries has also to record on a diary before laying it before the Commissioners, any deaths, reductions, discharges, or removals, that may have taken place since the date of the diary, amongst the officers referred to in the Diary, which also requires that he should have the means of referring to the register to obtain the requisite information. With regard to the question whether the register of establishment called the "Green Books," might not be made to contain the further information respecting censures required by the Clerk of the Diaries, it is to be observed that the Clerk who compares the diaries with his own register is occupied on this business three or four hours daily, during which time the register must be wholly engrossed by him, and could not be open to the references so continually required by the other departments. It therefore really does appear, that though the "Green Books" Register should be transferred to the Secretary's department, and the Diary office should be made a branch of that department, the peculiar register of the establishment constructed by the Clerk of the Diaries would still be required for carrying on the important duties of that office.

Diary Office.

The labour employed in keeping up this register in the Diary office, appears to be on an average, that of one clerk for half a day once in each week. The remainder of this clerk's time is occupied in endorsing the diaries, and in extracting the official character of officers and others (viz. the age, family, length of service in the several grades and places, and the number and description of censures recorded against the party, within the preceding three years) for the use of the Secretary, the Correspondent, and the Surveying-General-Examiners.

Time occupied in keeping Register in Diary Office.

There are various other subsidiary books kept in this department, and as they have been constructed from time to time in the office as occasions arose for facilitating the discharge of the duties to be performed, it is not impossible that they may be found capable of some little concentration when carefully revised as a whole, by persons unconnected with the office, but qualified by their practical experience to assign a due value to each of the important objects which this office fulfils.

Other Books;

With this view it may be desirable that this office should be carefully examined by competent superior practical officers, to determine whether any, and what alteration in the books kept there, can be advantageously and economically effected.

Examination of, by practical officers, suggested.

With regard to the mode in which the diaries are read and disposed of, by the Commissioners, on which the Commissioners of Inquiry comment unfavourably, the Committee are of opinion, that the observations of the Commission have arisen from a misunderstanding of the facts.

Diaries, how disposed of by the Commissioners.

In the first place, it appears to the Committee doubtful, whether from the term "Diary *Books*" used by the Commissioners of Inquiry, and from some observations respecting the preparation of these "*Books*," the Commissioners are really aware of the precise nature of the documents which are daily brought into the Board room by the Clerk of the Diaries, and read by the individual Commissioners.

After expressing a full approbation of the principle of the Diaries, and the manner in which they are constructed, the Commissioners of Inquiry observe, with reference to the examination of these "Diary Books" by the Commissioners of Excise,—

> A large proportion of the points referred to in the diaries is of a description purely practical, relating to the manner in which the rules laid down for the survey and charge of the various duties on traders and manufacturers are carried into execution; and subject to all the varieties of practice produced by differences in the circumstances, local situations or customs, under which the business in question may in the various parts of the kingdom be conducted.

'Twentieth Report, p. 61. Matter in Diaries purely practical.

And again,—

> Constituted as the Board of Excise now is, none of its members can be considered as possessed of the qualification to which we have alluded, and without it we believe that it is not possible that they can acquire by a hasty reading of the diary books such an accurate knowledge upon the points on which they have to decide, as to form their judgments with that degree of caution and correctness which ought to govern them; more especially when it is borne in mind that these judgments are in general final and without appeal.

Commissioners of Excise, therefore, not qualified to decide on them.

And further,—

> * * * * * Nothing can be less likely to be well performed than an examination of a new subject by a Commissioner sitting at a Board-table without having the assistance of a preliminary examination made by a competent and trust-worthy officer.

Twentieth Report, p. 62.

The Board will readily perceive that the Commissioners of Inquiry, in writing several of the foregoing observations, could not have had the facts of the case in their recollection, if they were ever aware of them.

Foregoing erroneous views explained from facts.

In the first place, the varieties of practice supposed by the Commission to be found in different parts of the country do not exist, but as the charges brought against the officers in the diaries are commented upon by the Collector, such a variety of practice, could it exist, would necessarily be stated to the Commissioners.

Secondly, The Commissioner who reads a diary *has* at present "the assistance of a preliminary examination made by a competent and trust-worthy officer," of the highest rank, viz. the Collector, through whom the diaries are transmitted to the Chief Office, after examination and comparison by him of the officers' survey books, with the diary prepared by the Supervisor,—after any answer which the officer may make in reply or extenuation, has been recorded,—and after the addition of the Collector's own observations to explain fully the real bearing of the charge.

The diary so received is then examined in the Diary office, where it is endorsed with an entry of the censures already recorded against the several officers to whom the diary refers, and with every requisite information as to discharges, reductions, or removals, which may have been ordered subsequently to the date of the diary.

Diary Office.

If there should appear to be any charge of peculiar importance contained in a diary, the Clerk of the Diaries, having headed the diary with the word "*Chair*," lays it before the Chairman. If otherwise, the usual number of diaries is laid by the clerk before each Commissioner, who, with all the assistance enumerated, is commonly able readily to form a sound opinion as to the degree of blame attaching to the officer complained of, and of censure merited by him.

But if the nature of the fault is not fully understood by the Commissioner, the practice is to communicate with the Under Secretary, and having ascertained the exact state of the case, and the usual practice on similar occasions, to decide accordingly.

It may therefore be asserted, that probably no plan could ensure more sound and impartial decisions in ordering censures for charges adduced against the officers in the diaries, to each of which their answer is recorded, than the existing practice; and if the charge against the officer appears to the Commissioner such as to require a graver punishment than a mere censure, he refers the diary to the Secretary for the decision of the Board, under which alone, removals, reductions, or discharges are ordered.

Correct decisions insured under present practice.

It is therefore obvious, 1st, That no censure can be ordered against an officer on a practical subject, without the charge, originally detailed by the Supervisor in his diary, being subsequently commented upon, and explained, by the Collector, whose observations cannot fail to be always before the Commissioner when reading the diary.

2d, That the individual Commissioner inflicts no punishment exceeding the record of a censure.

3d, That all charges brought against officers, in the diaries, or elsewhere, involving any graver punishment, are invariably decided upon by the Board, with the advantage of the assistance of the practical Secretary;—and

4th, That, in all cases, all the means which the Commissioners of Inquiry have pointed out as essential to the formation of a correct and impartial decision, are consequently actually resorted to.

It may not be irrelevant here to quote an explanation of the practice under which a diary is framed by the Supervisor, and transmitted to the Board, as given in a document in the Appendix to the Report, page 168:—

Twentieth Report, Appendix, p. 168.

Diaries, how constructed.

> The duties of an officer, or person acting as such, are rigidly laid down in his printed instructions, by which he is required to survey, in the manner therein pointed out, the different classes of traders in his ride or division, within different specified periods. He is also required to enter the details of all such surveys, and every thing connected with them, in a book kept by him for this purpose; and he must also enter the date and minute of his survey, with other particulars, in some cases, on a paper called a specimen, left in the trader's entered rooms. The officer is also required, before going out on each day's survey, to leave a record behind him of the different places he is about to visit, and the order in which he means to visit them, that the Supervisor may know where to find him at any time if wanted; may have the means of ascertaining, by a visit to any of the traders at the places to which the officer has professed to be going, that the officer is really employed as he pretends, and, by making occasional surveys, be enabled to assure himself that the officer's surveys have been correctly made and recorded.
>
> The Supervisor has therefore the means of fully checking the officer, and detecting him if he should enter in his survey-books work which he had not truly performed; and the Supervisor is obliged to enter in a diary all the errors he discovers.

And further:—

Twentieth Report, Appendix, p. 168.

> On examining these diaries the Collector hears the officers' explanations of any faults that may be recorded against them therein, and writes his own view of the case in the same diary, to which the Supervisor and officers are required to put their initials, in token of their assent to the truth of the observations; or, if they dissent, to state the grounds of their dissent in writing.

This diary, (after being examined and compared with the officers' survey books by the Collector, who records any answer which the officer may make in reply or extenuation, and his own observations on the whole, as well as on the conduct of the Supervisor) is transmitted by the Collector to the Board.

The Commissioners of Inquiry make a recommendation for transferring the business now done in the Diary office to a branch in the Secretary's office, in the following extract:—

Twentieth Report, p. 104.

Business of Diary Office to be transferred to Secretary,

> In order that full benefit may be derived from the labour and expense bestowed on examinations and inspections relative to the conduct of officers, we recommend that a special office should be established, as a branch of the Secretary's office, for superintending all this kind of business. That the certificates of the Supervisors who examine expectants should be returned to it; that the business which is now done in the Diary office should be done in it.

acquiesced in.

The Committee may observe that the business connected with the Diaries appears to be very satisfactorily performed by the present Diary office, but they are not aware of any objection to this office being made directly subordinate to the Secretary, which would be the result of the proposed change as regards this office, the clerks already in the office being probably the best qualified to perform the business connected with it, whether as a branch of the Secretary's office or otherwise.

Page 120.

The Committee will advert to the other points contained in the extract in question, under a future head.

Result.

In concluding, the Committee conceive that the explanations they have offered respecting the checks which the statements in the diaries undergo, and the manner in which they are considered by a superior officer of the highest class before being brought before the Commissioner for decision, must satisfy the Board that the objections taken by the Commissioners of Inquiry to the Board's practice in this particular, are founded on a misunderstanding of the facts.

PERMIT WRITERS.

Permit Writers.

The following is taken from the Report of the Commissioners of Excise, dated 2nd March, 1831, as quoted by the Commissioners of Inquiry in their Twentieth Report:— Twentieth Report, p. 62.

England	5	Principal Permit-Writers, at	£150	0	0	..	£750	0 0
	8	Ditto	„ 120	0	0	..	960	0 0
	3	Private Permit-Writers,	„ 92	15	0	..	278	5 0
	140	London Permit-Writers,	„ 90	0	0	..	12,600	0 0
	102	Country Permit-Writers,	„ 85	0	0	..	8,670	0 0
	258						23,258	5 0
Scotland	21	Permit-Writers,	„ 85	0	0	..	1,785	0 0
Ireland	32	Permit-Writers,	„ 85	0	0	..	2,720	0 0
	3	Ditto	„ 111	0	0	..	333	0 0
	314						£28,096	5 0

In London, and many large towns in the country, where permits for the removal of exciseable commodities are applied for at all times of the day, Permit-Writers are established, who attend at offices hired in the most convenient situations, to write the permits. In smaller towns they are written by the surveying officers; but the absence of the officers, when upon survey, sometimes occasions inconvenience to the traders. The Permit-Writers being upon an equality, and the Surveyors in London who superintend their conduct being employed great part of each day in surveying the different traders under their inspection, it was found necessary for preserving regularity, to employ one Permit-Writer of a higher rank in all the offices where two or more Permit-Writers are stationed, in order to superintend the conduct of the others at all times when the Surveyor was absent. The salary of the principal, in offices where seven or more are employed, is £150 per annum, and where the number is less £120 per annum. In order, however, to carry the measure into effect at the least possible expence, it is the practice to select for this service Supervisors and Surveyors who become incapable of the active exertions required in those stations, and who would otherwise retire on allowances of superannuation, the difference between their former and present salaries being paid as an incidental expence. As each of these persons performs the duty of a Permit-Writer, and the retired allowances to which they would have been entitled under the Superannuation Act, would, in most of the cases, have been nearly or quite equal to the salary they now receive, the revenue by this arrangement has the benefit of the services of a superior officer, at less positive expence than if the retired allowance had been granted and an ordinary Permit-Writer appointed.

The principal Permit Writers give security for £500 each, and the town and country Permit Writers for £200 each.

Permit printing.

PERMIT PRINTING-OFFICE.

1	Inspector of Permit-Paper	£158	15	0
1	Inspector of Permit Printing-Rooms	90	0	0
2		£248	15	0

The paper on which Excise permits are printed is required by law to bear a water-mark; and it is felony for any person to have paper bearing such mark in his possession without lawful excuse. The paper is therefore made by a person appointed by the Board, and the Inspector receives it into his possession from the mill, counting the whole sheet by sheet; and he does the same whenever he delivers paper to the Inspector of the printing-rooms, to be printed or bound into books, or receives it back from him so printed or bound. The Inspectors do the same by the paper provided by the Board for labels to be affixed to every ream or parcel of paper, paste-board, mill-board, or scale-board, made in the United Kingdom. The stations are therefore highly confidential, and the salaries of the Inspectors appear to the Board scarcely adequate to the trust reposed in them. The Inspector of permit-paper gives security for £2,000, and the Inspector of permit printing-rooms for £300.

Permit Examiners.

PERMIT-EXAMINERS.

1	Chief Examiner	£150	0	0
7	Examiners, at £100 each	700	0	0
8	Ditto, at £90 each	720	0	0
16		£1,570	0	0

The business of this office, which is one of great trust, is very extensive and laborious—the examining, receiving from the printing-office, and counting with the greatest care and accuracy, all permit-books, paper labels, and tobacco-certificates; after which they are issued to the different Supervisors, who are charged with and accountable for the number issued in each district and the due appropriation of them. When returned, they are examined and compared with the counterparts; and, as the possession of any of these documents by improper persons might lead to very mischievous consequences, great circumspection is required in this department, and considerable dependence is necessarily placed on the persons employed.

The chief permit-examiner, besides keeping the accounts of the department, and superintending and assisting in the general business, takes the proof, on oath, from all private persons requiring permits at the Chief Office.

When the local Boards were abolished, the following persons were transferred to the establishment of this office:—

FROM EDINBURGH.	FROM DUBLIN.			
Nil.	1 Assistant	£138	9	2
	1 Clerk	100	0	0
	1 Ditto	90	0	0
	3	£328	9	2

Making the aggregate expense of this department, £1,898 9*s.* 2*d.*

Under the former arrangements the expenses amounted to £2,811 10*s.* 9*d.*, and the number of persons employed was twenty-five. The business is now conducted by nineteen persons, and a saving of £913 1*s.* 7*d.* has been effected.

The security given by the Chief Examiner is £500, and that of each of the other Examiners £300.

The Commissioners of Inquiry make the following observations on this subject:—

Twentieth Report, p. 63. General revision of business recommended.

The recomendations contained in several of our preceding reports, in consequence of some of them having already been carried into execution, must have had so extensive an effect upon the business actually performed in the several divisions of the Permit-office, that the description of that business, as contained in the above extract, is in many respects no longer applicable to the present circumstances of the office, and we therefore do not feel ourselves called upon to enter into any examination of the above statements. Permits for removing wine, tea, and also vinegar from the stocks of vinegar dealers, have been already discontinued.

From the following return it will be seen, that there are still ten instances of trades in which a permit or certificate is required; should, however, our recommendations be carried into full effect, the practice would be discontinued in all these instances, except with regard to the first on the list, that of distillers. In this event there will obviously be no longer any necessity for maintaining any distinct establishment for a Permit-office. In the mean time, it is clear that the discontinuance of this system, with respect to tea, wine, and vinegar, must necessarily have occasioned a material diminution in the general business of printing, examining, transmitting, and delivering these papers as hitherto practised; and it seems to be advisable that a complete revision of this part of the establishment should immediately take place, not only for the purpose of

Permit Writers.

ascertaining what reductions in the office may, in consequence of the recent diminution of business, be effected; but also with a view to consider of the prospective arrangements which it might be advisable to make as to this branch of the office in the event of our recommendations on this subject being adopted to their full extent.

Return of trades still requiring either Permits or Certificates.

RETURN showing for how many Trades Permits or Certificates are still required, specifying each trade:—

Permits are required for.....
- Distillers.
- Rectifiers.
- Spirit Dealers.
- do. Retailers.
- Maltsters who make malt for distillery purposes.
- Tobacco Manufacturers.
- Vinegar Makers.

Certificates ditto.....
- Paper-Makers—The Certificate must accompany paper removed from one mill to another to be finished.
- Soap-Makers.

Permits and Certificates ditto. ..... Tobacco Dealers.

Revision has already taken place.

With reference to the foregoing extract, the Committee have to remark, that in consequence of the discontinuance of permits for the removal of wine, tea, &c. as recommended by the Commissioners of Inquiry in their former reports, the permit establishment has been very greatly reduced, and that a complete revision of this branch, as now recommended by the Commission, took place at that time, in order to enable the Board to ascertain the amount of reduction which could be carried into effect.

Appendix, No. 16.

The reduction in question is shown by the annexed return to have been as follows:—

Reduction effected.

4	Permit Examiners	10	London Port Permit Writers
6	London Principal Permit Writers	19	Country Permit Writers
33	ditto Permit Writers	—	
3	ditto Private Permit Writers	75	

In addition to which the tea warehouse-keepers, employed to write permits for the removal of tea, amounting in number to 30 persons, have been discontinued, and some of the country officers who have been reduced, were employed partly in writing permits.

Any further reduction necessary, would in like manner be effected.

With regard to the suggestion of a consideration of the prospective arrangements which it might be advisable to make as to this branch of the office, in the event of the recommendations of the Commissioners of Inquiry, on this subject being adopted to their full extent, viz.,—"by discontinuing the use of permits in "all the remaining instances, excepting in regard to distillers,"—The Committee may observe that should the Lords of the Treasury give any instructions to that effect, the Board would, no doubt, speedily make the required reduction, as they already have that arising from the discontinuance of the abolished permits.

Recommendation regarding Malt likely to produce augmentation.

It may, however, be added, that if the principle recognized by the Commissioners of Inquiry themselves in the recommendation contained in the Tenth Report on malt, for the re-enactment of the law, requiring the use of permits in the removal of malt in Ireland, be acted upon, an increase instead of a diminution of permits may be anticipated.—For if a security of any value can be derived to the revenue and the fair trader from the use of permits in regard to malt, the amounts of which very bulky article must necessarily be ascertained so very imperfectly by any survey, it can hardly be argued that this check is useless in regard to the remaining permits, merely because the survey on the stocks of retailers is not altogether perfect, through the necessary decreases which must be allowed for by estimating the sales of retailers in quantities too small to require permits.

When, moreover, the Commissioners of Inquiry state in their Sixth Report, page 35,—

Sixth Report, p. 35.

The tobacco manufacturers and dealers have not, in their communications with us, as a body, or individually in any considerable numbers, called for the abolition of tobacco permits and surveys;—

And again,—page 36,—

Ibid. p. 36.

Tobacco survey not complained of by trade;

It was to be expected from the multiplicity and complex nature of the regulations for controlling the transactions of the tobacco manufacturers and dealers; the number of notices they are required to give; the constant visits of the officers; and the number of penalties to which they are subject, that they would have been eager to come forward and complain of the trouble and inconvenience which they suffer. *But, although full opportunity has been afforded them to do so, we do not find that the answers given to our questions on this point, show much disposition to complain:—*

but considered indispensable by many respectable traders.

And when, from the evidence of those who appear to be the more extensive and respectable of the tobacco manufacturers, given in the appendix of that report, it is evident that the survey, accompanied by strict regulations of some kind, is regarded by these gentlemen as absolutely necessary for the protection of the trade, no less than of the revenue;—The Committee can hardly, under such circumstances, look forward to a discontinuance of the survey and permits as regards tobacco, the Commissioners of Inquiry having stated in their Sixth Report, page 4, with reference to the "duty which is 900 per cent. on the value of tobacco," that "smuggling is the neccessary consequence of the great profit the smuggler is able to make, by the evasion of "the present duty of 3*s.* a pound."

Peculiar risk of discontinuing permits as regards spirits.

And with regard to the proposed abandonment of the survey and permit system, as regards spirits, the danger to the Excise revenue appears to the Committee so great, that they cannot anticipate a decision of the Lords of the Treasury in accordance with this portion of the recommendations of the Commissioners of Inquiry, whatever may be the weight attached generally to the opinions of the Commission.

Cautionary Survey, Pages 115—117.

But the question of the continuance of cautionary surveys is more formally noticed by the Commissioners under the head of the Surveying Establishment, where it will be more fully considered by the Committee.

WAREHOUSE FOR SEIZED GOODS.

Warehouse for Seized Goods.

The following is a description of the Establishment and Duties of this office, as quoted in the Twentieth Report by the Commissioners of Inquiry, from the Board's Report of 2d March, 1831 :—

Twentieth Report, p. 64.

1 Warehouse-keeper	£136	10	0
1 Assistant	80	0	0
1 Ditto	78	0	0
3	£294	10	0

The Warehouse-keeper and one assistant are also in the receipt of fees arising from lot-money for seized goods sold and delivered, and as appraisers for seized goods returned into the Exchequer. By the last return made, the fees and emoluments of the

Warehouse-keeper amounted to	£131	17	1
Assistant ditto	80	12	0

The Warehouse-keeper and his assistants take charge of all goods seized within the limits of this office, except in the port of London, where there is a separate warehouse for the reception of spirits, seized at the out-ports, and sent up to London for re-distillation. They also take charge of tea, coffee, cocoa-nuts, and tobacco, seized and condemned in the country, which are sent to London for sale.

They make out statements, and keep account of all seizures; attend to the weighing, measuring, and gauging of seized goods; and value such as are ordered for condemnation. They prepare and assort goods ordered for sale, and make out the catalogues. The Warehouse-keeper sells the same by auction, and superintends the delivery to the purchaser. He receives all compromise-fines upon the restoration of seizures, and accounts for and pays in the amount to the Receiver-General.

In this department the sale of re-distilled spirits is also conducted.

The business of the department is laborious, and attended with some responsibility. A fair knowledge of the value of goods is requisite, as well as great accuracy in keeping the accounts of the department.

The attendance is from nine till three.

The Warehouse-keeper gives security for £500, and his assistants for £200 each.

On this office the Commissioners of Inquiry observe,—

Ibid. Establishment, 1797, 1834.

In 1797 the number of persons employed in this office was two, and the amount of their salaries was £117 a-year, with fees amounting to £15 18s. In 1834 the number of persons employed was three, and the amount of the salaries £294 10s., with fees amounting to £221 9s. 1d.

Our inquiries into this office lead us to believe that the duties of it are very properly performed.

Salaries not too high.

Of the present salaries of this office, the Committee will only remark, that although there has been the rise stated by the Commissioners of Inquiry, since the year 1797, they presume that no one can regard the existing salaries as too high for the duties performed; although the Commissioners of Inquiry do not hesitate eventually to include the salaries of this office in their general recommendation of reduction;—another proof of the little value which, in regard to the Excise, any such general recommendation for the approximation of salaries to a former standard, can possess, where the relative amount of the salary at the two periods is alone considered, and the existing salary is not viewed with reference to its present suitableness, or the contrary, as a remuneration for the duties performed.

The Commissioners of Inquiry go on to observe,—

Twentieth Report, p. 65. Excise Distillery.

The description given by the Commissioners of the general duties performed in this office, and the more detailed explanation of those duties which is contained in the above extract from the examination of the officer who superintends this branch of business, do not appear to call for further observations, except with regard to one part of the business, which is not only of a peculiar and anomalous character in itself, but also involves the consideration of an important question as to the expediency of that part of the system adopted by the Excise, which renders necessary the exercise of the functions to which we allude. In the description of the duties of the office, it is stated "That in this department the sale of re-distilled spirits "is conducted," and "that the Warehouse-keeper sells the same by auction, and superintends the delivery of them to the "purchaser." The re-distillation of spirits here referred to is that carried on at St. Katherine's distillery, which is an establishment erected for the purpose of applying the process of distillation, in works exclusively belonging to the department of Excise, to spirits of foreign manufacture which have been seized and confiscated for infraction of the Revenue laws.

Further on they add,—

Twentieth Report, p. 66. Grounds of objection to Excise Distillery.

It is unnecessary to enlarge upon the objections which on general grounds must be admitted to exist against the principle and nature of the establishment in question. We here find one of the most extensive of the public departments undertaking, both as manufacturers and dealers, one of the ordinary branches of private trade, and carrying on that business at the public expence, and by means of public officers, *in competition with a class of regular traders who are engaged as dealers in, or, manufacturers of, an article which is amongst the most productive of the commodities subject to taxation.* The manufacture itself, thus carried on by a highly expensive process, is evidently a total waste, since the article to which it is applied has already been completely manufactured, and brought into a state for the ordinary market, before coming into the possession of the Excise; by whom the spirit is made to pass an additional time through the still, not with a view to any improvement in its quality, but merely for the purpose of destroying its identity, and reproducing it in a new shape as a further security to the Revenue. Such a system appears to us to be so much at variance with all those principles on which the functions of a great department of finance should be arranged and administered, that, in order to justify it, much stronger reasons ought to be given than those which have been produced before us.

The Report subsequently states,—

Twentieth Report, p. 67. Difficulty of disposing of seized smuggled spirits.

We are well aware of the difficulties with which the Revenue departments have always had to contend, in their attempts to adopt some satisfactory mode for ultimately disposing of spirits seized and confiscated for infractions of the laws. The value of such seizures is well known to be sometimes very large, and the waste of such an amount of property by wilful destruction is naturally repugnant to the feelings of all who witness the act. The only alternative for the disposal of such property seems to be, by a public sale, under sufficient precautions. The difficulty in adopting this course, is that which is mentioned by Sir Francis Doyle to arise from the necessity of granting permits for the removal of the spirits so sold, and the danger of such permits being used as a cover to other smuggling transactions.

The Commissioners of Inquiry further observe,—

Twentieth Report, p. 67. Objection, to sales as formerly effected.

It seems to have been the practice at the sales above alluded to, to sell the spirits at the places where they were seized, and in the same tubs or vessels in which they were seized; and there can be no doubt that by such a course, an opportunity, as well as a temptation was offered, for making use of the permits to cover a further part of the same or a similar cargo,

Warehouse for Seized Goods.

Excise Distillery.

which might have been successfully brought ashore. This danger, however, would in a great degree have been prevented, by the obvious precautions of directing, first, that no sales of seized spirits should take place, except at some of the larger ports or places where there should be a regular establishment of the Customs or Excise; and secondly, that previously to such sales, the spirits should be transferred from the small tubs or vessels in which they were seized, into the larger sized casks used in the legitimate trade. Until it shall be made to appear that some such mode of sale as is above suggested, accompanied by any other precautions which the experience of practical men belonging to the departments of Customs and Excise may point out, has been tried, and been proved to be productive of the evils which have been described, we cannot admit that any sufficient grounds have been alleged for the adoption of the objectionable system of re-distillation by the Excise. Our objections to that system, as we have already mentioned, are founded on principle, and therefore are not liable to be removed, even if it could be successfully shown that the practice in question was a source of profit to the revenue. We should add, however, that the fact of any such profit having been made, does not, in our opinion, appear to be in any respect established; it is true that accounts have been produced to show that such has been the result, but in respect to these accounts which are given in the Appendix, the first observation to be made is, that the cost set down of the re-distilling is not the actual cost made up from the books of the Excise, but the estimated cost. But even if the account had shown the actual cost made up from the books kept as they are, it would not have afforded a proof that could be relied upon, that there was a profit; for no account, unless one made up according to the mercantile system of book-keeping, and containing many more particulars of expences than the Excise account, could furnish such a profit and loss sheet as would ascertain exactly whether any profit had been made. Nothing is set down in the Excise account for the business performed by the Storekeeper of the Excise, and the Accountant of Fines, in superintending the distillery. Nothing for clerks in keeping accounts, for stationery, advertising, fire insurance, and many other expences which are incurred. Under all these circumstances, therefore, more particularly when we take into consideration how contrary it is to all experience that officers employed by the public should carry on the practical details of a hazardous and complicated branch of manufacture or business, with that degree of economy and attention in the use of materials and stores, and in the employment of their own time, which are found to be essential to the success of the same business in private hands, we cannot bring ourselves to place any reliance on the statement of the Commissioners, that this process of re-distilling spirits is attended with a profit.

Profit of Distillery questioned.

Supposed competition with Dealers erroneous.

The Committee would observe with regard to the opinions of the Commissioners of Inquiry just quoted, that they do not see how the Excise can be supposed to come into "*competition with the traders engaged* "*as dealers*" in spirits, through the sale of seized spirits, redistilled, at St. Katherine's; since the spirits thus sold, after redistillation, are seldom or never purchased for home consumption; and when sold for exportation, they cannot possibly come into competition with the spirits sold by dealers, whose market is obviously at home. It appears to the Committee indeed, that on the contrary, when spirits are sold, before redistillation, for home consumption, a competition with the licensed dealers in spirits immediately arises.

The Commissioners of Inquiry, objecting to re-distillation, and recognising the force of the objections to attempts at destruction of the seized spirits, prefer sales without re-distillation, under certain precautions, as the best of the three modes of disposing of the seizures.

The Commission of Inquiry, of which Sir Charles Long was Chairman, reported on this subject in 1824, taking a somewhat different view of it.

The following observations are found in that report (the 16th of that Commission), dated 19th May, 1824:—

Commissioners of Inquiry, 1824, Customs and Excise, Sixteenth Report, pp. 7, 8, 9. suggestions for disposal of seized Spirits, at that time.

It has been stated to us by the Commissioners of Excise that "so much difficulty was experienced in effecting sales, that it was necessary to divide the spirits into small lots, in order to enable private individuals to make purchases,—the consequences of which were, that the local trade was destroyed, and parcels of the spirits were bought up by the smugglers, who thereby acquired a right to have spirits of this description in their possession, and besides obtained permits which they carefully preserved for the purpose of covering any additional quantities they might clandestinely introduce into their stocks."

* * * * * * * * * * * * * *

It now remains for us to offer our opinion on the three several modes of disposing of seized spirits, viz. selling them upon the coast, destroying them, or redistilling them. Upon the first mode we have stated the objections arising from it, and they appear to us conclusive. The remaining questions are those of destruction or redistillation.

In giving our opinion against this system (*destruction*) we do so chiefly on the ground of re-distillation being in a pecuniary point of view somewhat more advantageous to the public. * * * * * * *

Looking at the subject in every way and weighing the advantages with the disadvantages, we submit an opinion that the present system of re-distillation (*at St. Katherine's*) should be continued as long as there exists a pecuniary balance in its favour. * * * * * * * * * * * * *

All spirits seized by the Customs' officers inland are put up to public sale at the warehouse or port where they are first deposited, and if they produce the amount of duty, they are sold, but if not, they are sent to London. It is, however, stated that, being put up to sale in small quantites, they seldom fail to obtain the requisite price. It is evident that this mode of disposing of this portion of the seized spirits is liable to the same objections as the system which was abolished with regard to the sea-borne spirits in 1807, and we, therefore, have no hesitation in recommending that all spirits, whether seized on land or at sea, should be disposed of in the same manner, for these petty sales seem well calculated to give the greatest facility to illicit dealings wherever they take place.

The Treasury Minute referred to by the recent Commissioners of Inquiry in the Twentieth Report (Appendix, page 272), as already quoted, states that "*Foreign spirits seized on shore* shall be put up to sale for home "consumption, and that *if the same will not fetch a sum equal to the duties, the spirits shall be given over to* "*the Excise department to be re-distilled,* and disposed of in the same manner as spirits seized at sea, and "the rewards paid in like manner."

Difference of recommendations of the two Commissions.

The difference between the two Commissions appears to be, that whilst each wishes to assimilate the practice in regard to the disposal of foreign spirits seized at sea and on shore, the Commission of 1824 desired to place the foreign spirits seized on shore, on the footing of the seizures at sea, by having the whole distilled; whilst the recent Commission proposes to place the spirits seized at sea, which are returned in the first instance for re-distillation, on the same footing as foreign spirits seized on shore, which are sold for home consumption, provided they will fetch a sum equal to the duties, under the provisions of the Treasury Minute of 1817. The Commissioners of Inquiry, however, accompany their recommendation, in their Twentieth Report now under consideration, with an important proviso, namely—1st, "*That no sales of seized spirits* "*should take place except at the larger ports or places where there are regular Customs or Excise establish-* "*ments,*"—and 2d, "*That previously to such sales the spirits should be transferred from the small tubs or* "*vessels in which they were seized into the larger sized casks used in the legitimate trade.*"

Warehouse for Seized Goods.

Excise Distillery.

No objection to principle of sales as suggested.

Now supposing the foreign spirits could find a sale in large casks "for a sum equal to the duties," under the precautions suggested by the Commissioners of Inquiry for the conduct of the sales, the Committee would not see any solid objection to the principle of the plan proposed, unless a competition with the trade be regarded as such; since, before the sales, the strength of the spirits in the several casks could be made to agree with that required by the law, so as to be taken into the stocks of traders accompanied by regular permits.

If it be urged that an unlicensed trader, desirous of defrauding the Revenue, in purchasing one of these casks of spirits would have the means of subsequently starting smuggled spirits into the partially or wholly emptied cask, declaring the spirits to be those regularly received by him after purchase at an Excise or Customs sale,—it would seem that this does but little, if at all, increase the means already possessed by him of offering a colourable pretext for the possession of a certain quantity of spirits which may have been smuggled; since, having once purchased a cask of legal spirits from a dealer, which should have been duly received by him according to the legal forms, he may, on keeping that cask filled from time to time with smuggled spirits, assert that the spirits in question are those originally legally received in that cask from the regular dealer: and although there may be a difference of flavour between the smuggled spirit and the legally imported article, yet this does not appear sufficient to do more than raise a suspicion; since the Committee cannot learn that prosecutions have ever been instituted in England against persons for having in custody smuggled foreign spirits, the alleged peculiarity in the flavour of which is to constitute the proof of the smuggled character of the spirits.

In either case circumstances would not be wanting to raise a suspicion against the smuggling owner of the never emptied cask, the contents of which should be said to have been received either from a regular dealer, or from an Excise or Customs sale, at a remote period; and in either case the same only means of detecting the fraudulent individual in his illicit practices would be possessed, by watching to detect him in the illegal act on a future occasion.

Suggestion for sale of seized Spirits, to be tried as an experiment

In order, therefore, to give the suggestions of the Commissioners of Inquiry the fullest trial, the Committee would suggest, for the Board's consideration, the propriety of acquiescing in the principle proposed by the Commissioners, and of the plan being tried in the following manner:—

That in the first instance all foreign spirits seized at sea should be forwarded to some large port where a regular establishment of the Customs or Excise is to be found;—the first trial to be made at the Port of London:—

That such seized spirits should then be transferred from the small tubs or vessels in which they were seized, into the larger casks used in the legitimate trade, being at the same time brought to the strength required by law, to enable them to go into the stocks of dealers and retailers:—

That the spirits should then be put up for sale for home consumption, and sold in such casks, provided sums not less than the duty on foreign spirits shall be bid for them:—

And that all such spirits for which a sum equal to the duties shall not be offered, shall be given over to be otherwise disposed of.

Difficulty not likely to be removed by the experiment.

But the Committee apprehend that by thus acquiescing in the view of the Commissioners of Inquiry, by which the foreign spirits seized at sea shall be offered for sale under the provisos referred to, the difficulty will, practically, be by no means removed.

The Committee understand that a very large quantity of the foreign brandy and geneva seized, would, certainly, not sell for "a sum equal to the duties," in any shape, being greatly injured in flavour by salt water, with which the spirits are frequently impregnated from having been sunk for a time to elude discovery, besides being originally a very coarse spirit, imperfectly made, as compared with that prepared for other than illegal landing; and if so, the question must immediately arise, how that portion of the seizures should be eventually disposed of.

But secondly, there is no proof that any considerable portion of these spirits when treated in the manner properly recommended by the Commissioners of Inquiry before they should be offered for sale, would sell for an amount equal to the duty—viz., when "transferred from the small vessels in which seized into the "larger sized casks used by the trade."

Twentieth Report, pp. 65, 66. Quantities to be offered for sale.

As far as experience goes, it was formerly found necessary, as Sir F. Doyle, in his evidence, has stated, to offer these spirits in small quantities in order to obtain a sale: but the Commissioners of Inquiry urge the necessity of *confining the sales to large quantities;* and a practical distiller consulted by them is represented as observing,—

Twentieth Report, p. 69.

To prevent affording a cover for smuggled spirits, it appears necessary to avoid sales in small quantities.

The Commissioners of Inquiry add:—

Ibid. p. 68, discontinuance of Excise Distillery recommended.

After the observations which we have submitted on this part of our subject, it is hardly necessary that we should add our decided opinion that the St. Katherine's distillery should be permanently discontinued; and that the spirits seized should in all cases be sold, in the manner and under the precautions which we have already pointed out.

Considerations in case of sales not being effected.

But if, as the Committee apprehend, it should be found impossible to sell any considerable quantity of these spirits, and it should thus be impracticable to comply with the recommendations of the Commissioners in that particular, the question then must immediately arise as to the best means of disposing of such spirits as cannot be sold under the necessary precautionary regulations.

Warehouse for Seized Goods.

Excise Distillery.

Neither the Commissioners of the Inquiry of 1824, nor those of the recent Commission, recommend a return to the exploded system of destruction, and the Commission of 1824, after "looking at the subject in "every way and weighing the advantages with the disadvantages," recommended "that the present system "of re-distillation at St. Katherine's should be continued as long as there should exist a pecuniary balance "in its favour"—that is, as long as the amount of sales of re-distilled spirits should more than cover the expences of re-distillation.

Accounts supposed to fail to show a profit.

The recent Commission of Inquiry, on the other hand, appear to object very decidedly to the continuance of the distillery at St. Katherine's, observing that the accounts produced in the Appendix to show a profit having been actually made, fail to do so, the cost set down of the re-distilling not being the actual cost made up from the books of the Excise, but the estimated cost:—but that, even if the account had shown the actual cost made up from the books, kept as they are, it would not afford a proof that there was a profit, since nothing is set down for the business performed by several Accountants, Clerks, &c. whose time is partially occupied in superintending or making out accounts of this distillery, and nothing is charged for "stationery, advertising, "fire insurance, and many other expences incurred."

On this point, the Committee would observe, that the Board can have no object in keeping up an establishment for the re-distillation of Foreign spirits, unless the plan be really advantageous to the Revenue. But whilst recognising the importance of taking into the account every head of charge incurred, they cannot see that the mode of keeping the accounts, prevents such a satisfactory account being made out. They, accordingly, have gone over the heads, with the first General Accountant, and he has made out an account, which the Committee annex, comprising not only every item of expense actually incurred, but all those which must be taken on estimate, as being charged to the debit of the concern, though no actual payment is made. Under the latter class are comprised the allowances, by estimate, for wear and tear of buildings, of stills, machinery, &c. and of vats,—for the time of two Accountants partially occupied in keeping the accounts, and for fire insurance, the latter charge having been omitted in the former accounts, from the circumstance that, no insurance being actually made, it had not been treated as an outgoing. As, however, the Government, by not insuring its buildings, merely takes the insurance on itself, the cost of the insurance or of the risk incurred must be taken into any account estimating the expence at which an article is produced in any Government manufactory.

Account of Expenses and produce of Sales. Appendix No. 17.

The Committee conceive that every item of expence that should be charged is now inserted in the account, including all the heads mentioned in the Report of the Commissioners of Inquiry, and they only regret that the Commissioners did not themselves select *all* the heads which they considered requisite for showing a fully satisfactory account, that no possible doubt might continue to exist on this point.

Result.

The result of this account is to show, that even with the very reduced quantities distilled in the last two years, the produce of the sales has very considerably exceeded the cost of re-distillation, and, therefore, the principle recommended by the Commission of 1824, would sanction the continuance of the re-distillation at St. Katherine's hitherto.

HOUSEKEEPER'S ESTABLISHMENT.

Doorkeepers and Lettermen—Messengers.

The following statement is taken from the Report of the Commissioners of Excise, dated 2d March, 1831, as quoted in the Twentieth Report of the Commissioners of Excise Inquiry :— Twentieth Report, p. 70.

1	Housekeeper	£200
1	Porter	50
1	Yard-keeper	50
9	Day and Night Watchmen, at £50	450
10	Fire-lighters, at £60	600
22		£1,350

Note.—One of the fire-lighters receives an allowance of £20 a year for taking care of the stables at the office while the office is open.

The like sum is paid to another fire-lighter for taking care of the private rooms and passages adjoining the Board-room; and in order to prevent the intrusion of improper persons, by whom several petty thefts had been committed.

One of the day-watchmen is employed to take care of the vaults and cellars under the building while the office is open; for this service he has an allowance of £20 per annum.

The yard-keeper attends every morning to convey letters received, after the office is closed, from the Treasury and other public departments, to the residence of the Commissioners and Secretary, for which he has an extra allowance of £20 per annum.

A night watchman is also employed to assist the letterman at the Post Office when the letters are very numerous, and to convey letters addressed to the Commissioners and Secretary to their respective residences on holidays, and when they are prevented by illness or any other cause from attending the office: for this duty he receives an extra allowance of £10 a year.

These salaries and emoluments of the fire-lighters thus employed amount to about £80, of two of the watchmen to £70, and of the other watchmen to £90 per annum; and it does not appear that the business could be executed in so economical a manner by any other arrangement.

The porter, yard-keeper, watchmen, and fire-lighters, each give security for £200.

The housekeeper superintends the various persons employed in watching the Chief Office, and in lighting fires, and clearing and preparing the different offices for the transaction of business.

The day watchmen attend from two to eight, and are stationed at different parts of the building for the protection of the premises, and to prevent the intrusion of improper persons, and to take charge of all seizures which are brought in after the office is closed.

At eight o'clock three of the night watchmen take charge of the office, being stationed at different parts of it. They are relieved at twelve by three of the others; and these are relieved at four in the morning by the remaining three, who continue on duty till eight in the morning, when the porter who attends the front gate during office hours, and the yard-keeper, come upon duty.

The fire-lighters sweep and prepare the offices, and light the fires before the business commences, and extinguish the fires when it is finished. The average attendance is from eight to nine hours daily.

The housekeeper resides on the premises, in apartments provided and furnished for the purpose; and she is allowed coals and candles at the public expence.

Scotland. Scotland.

1	Housekeeper	£100
1	Coal-Porter	35
2		£135

Previously to the abolition of the local Board in Scotland the housekeeper's establishment consisted of seven persons, whose salaries amounted to £550 per annum. A saving of £415 was effected on that occasion, by reducing the numbers to two; but as it was found necessary to retain the department of accounts, and the respective offices of Comptroller and Auditor, so long as the revenues of Excise in Scotland were accounted for and appropriated in the peculiar manner required by the laws and usage in that part of the kingdom, the Excise Office continues to be occupied, and the housekeeper and one other person were necessarily retained for the proper custody of the building. In the event, however, of a commutation of the hereditary revenues of the Crown in Scotland, the whole of these establishments will be immediately discontinued.

Door-keepers. Door-keepers.

3 Door-keepers, at £100 each.....£300

The principal door-keeper is in the receipt of emoluments amounting to about £10, as nominal informer in judicial proceedings.

The door-keepers attend daily during the sitting of the Board, to receive and deliver letters, petitions, and papers, for the Board or individual Commissioners, or for the Secretary, one of them attends at the Post Office every morning, and checks the charge of postage, which is afterwards controlled by one of the assistant Correspondents.

The door-keepers attend at the office soon after nine o'clock in the morning, and remain till the business of the day is concluded. The present establishment is scarcely equal to the performance of the duty.

The persons appointed to these offices must be intelligent men and of respectable character. They each give security for £500, and the letterman for £200.

Messengers. Messengers of Court.

6 Messengers, at £78 10*s.* each.....£471 0 0

The messengers, in addition to their business of delivering letters and messages, serve all summonses and execute all warrants issued from the Court of Summary Jurisdiction, for the recovery of arrears of duty and penalties. Their salaries are fixed on the lowest possible scale, with reference to the nature of the duties which they are called upon to perform, and no diminution can be made in their number.

The attendance is from eight to nine hours daily.

The security given by each is £500.

Housekeeper's Establishment.

Twentieth Report, p. 71.

The Commissioners of Inquiry make the following remark :—

If the Court of Summary Jurisdiction should be abolished, according to the recommendation contained in our Third Report the business of the messengers will be reduced, and a smaller number will be wanted.

Messengers belong solely to the Summary Court.

No observations appear to be called for from the Committee on this head of establishment, beyond reminding the Board that the *messengers* alluded to in the foregoing remark of the Commissioners of Inquiry do not really form any part of the Housekeeper's Establishment, being attached to the Summary Court, under which head they have been already adverted to by the Committee. And with regard to the continuance of the appointment of these messengers of the Court, the Committee have already, under the head alluded to, offered reasons showing, as they conceive, the disadvantage which must result from discontinuing these legal officers, even should the summary jurisdiction be abolished.

Page 58.

Port of London and Outports.

Twentieth Report, p. 71.

PORT OF LONDON AND OUTPORTS.

The following statement is taken from the Report of the Commissioners of Excise, dated 2d March, 1831, as quoted in the Twentieth Report of the Commissioners of Inquiry :—

Port of London.

1 Port-Surveyor							£231	5	0
2 Port-Gaugers	1 at	£148	0	0			148	0	0
	1 „	129	10	0			129	10	0
5 Import-Officers	4 „	111	0	0			444	0	0
	1 „	100	0	0			100	0	0
* 16 Port Permit-Writers	1 „	127	7	8			127	7	8
	4 „	111	0	0			444	0	0
	1 „	100	0	0			100	0	0
	1 „	98	12	6			98	12	6
	9 „	90	0	0			810	0	0
1 Sample-Drawer							87	15	0
2 Coast-Officers		88	12	6			177	5	0
14 Watchmen on the Quays,	8 „	54	0	0			432	0	0
additional (2s. per day	2 „	44	0	0			88	0	0
when employed)	4 „	34	0	0			136	0	0
2 Watermen		70	0	0			140	0	0
43							£3,693	15	2

Liverpool.

1 Port-Surveyor							£185	0	0
1 Gauger and Weigher							148	0	0
4 Port-Officers	2 at	£129	10	0			259	0	0
	1 „	111	0	0			111	0	0
	1 „	97	10	0			97	10	0

Bristol.

1 Gauger							£120	0	0
†1 Assistant-Gauger							85	0	0

Plymouth.

1 Import-Officer							110	0	0
9							£1,115	10	0

Export Department, London.

2 Export-Surveyors,	at	£58	10	0			£117	0	0
2 Assistant Ditto,	„	48	15	0			97	10	0
32 Officers,	„	93	12	6			2,996	0	0
36							£3,210	10	0

Emoluments.—The port surveyor receives 1s. for making out each bond on the exportation of re-distilled spirits, and the importation of tea by the East India Company. The emoluments amount to about £4 per annum.

Out-ports.

1 Export-Surveyor							£180	0	0
1 Assistant Ditto							180	0	0
16 Export-Officers,	at	£88	15	0			1,420	0	0
18							1,780	0	0

* Since the date of the above return, the port permit writers have, in consequence of the discontinuance of permits for the removal of wines, and other arrangements, been reduced from 16 to 6,—

Consisting of 1 at	£127	0	0
1 „	111	0	0
4 „	90	0	0

And the two at higher salaries will be replaced by permit writers at £90 a year, on vacancies.

† Since discontinued.

EXPORT DEPARTMENT.

Port of London and Outports.

By Board's order of 19th December, 1827, the fees arising from preparing and filling bonds and debentures on the exportation of exciseable commodities, are directed to be brought to account in a separate fund as public money; and the Export-Surveyors and assistants to whose use they were appropriated to be remunerated in lieu thereof, by allowances at the following rates: First Surveyor, £291 10s.; Second Surveyor, £241 10s.; and the asssistants £151 5s. each, provided the amount of fees within the year is equal to or exceeds these allowances, if otherwise the amount only actually received to be distributed in proportion to the above rates.

The Commissioners of Inquiry remark;—

Twentieth Report, p. 73. Expense to be diminished by plan to be recommended.

In a former part of this Report we have mentioned the duties which have been transferred from the Excise to the Customs department, and also the duties which have been repealed, the drawbacks of which on exportation occasioned the employing of Excise officers at the ports; and, on comparing the number of officers which were employed before the transfer and repeal of these duties with the number now employed, we are of opinion that the reduction has not been carried so far as it should have been. We shall not, however, go into further detail on this point, because it occurs to us that the object of diminishing expense in conducting the port business may be better secured by other means than merely employing a smaller number of officers.

The Commissioners proceed to state that with that view they had examined Mr. Dean, the Chairman of the Board of Customs, upon the expediency of getting rid of this branch of the Excise establishment, by tranferring it to the Customs, and after extracting the questions and answers from Mr. Dean's examination upon this point, they add,—

Twentieth Report, p. 74. Transfer to Customs proposed.

As it appears from this evidence that the officers of the Customs are at present very much engaged and connected with all the port business which is done by Excise officers, and that there would be no difficulty in the Customs' officers discharging it on returns furnished by the Excise, we think the whole of it, as described in the Report of the Commissioners, should be transferred from the Excise to the Customs' department.

Whatever business relates to the export, import, or coasting trade, obviously belongs more properly to the Customs than to the Excise, and we think that the business will not only be more economically performed if the transfer take place, but that a remedy will, at the same time, be provided against the delay and trouble in shipping goods, of which we have had many complaints in consequence of the complicated regulations which are unavoidable from having two departments concerned in the business.

In Mr. Dean's examination as to the expediency of transferring the duties of the Excise establishment for *exports* to the Customs, Mr. Dean states,—

Twentieth Report p. 74. Mr. Dean's evidence, relates to Exports exclusively.

I am not the least prepared to say, in the event of the Officers of the Customs being called upon for further assistance in the export of Excise goods, that, so far as the Customs were concerned, they would find any difficulty, upon a proper understanding and communication with the Excise.

No answer is given by Mr. Dean, no question having been asked him, relating to Excise *imports* or coasting business, and this branch is only alluded to in the Report in the following summary manner,—"Whatever business relates to the *Export, Import, or Coasting Trade*, obviously belongs more properly "to the Customs than to the Excise department,"—the latter part of the paragraph adverted to appearing to refer exclusively to Exports.

The Committee may remark that the above observation may be perfectly true in the abstract, without being so as regards the particular business which the Excise, for want perhaps of a better term, have continued to describe under the class of Imports, since the transfer of the Import duties to the Customs.

Import business of Excise explained.

The important business performed by the small number of Excise officers, denominated the Import establishment, arises from the receipt of Scotch and Irish spirits introduced into England coastwise—a business which would seem to devolve naturally, if not necessarily, on the Excise, since the Excise have already charged the duty on the spirits in Scotland or Ireland (which spirits are kept under the lock of the Excise until the moment of removal) and after receiving in those parts of the United Kingdom a portion of the amount of duty due to the Excise on introduction into England, have taken bond for payment of the remainder, and have furnished the proprietor of the spirits in Scotland or Ireland with a permit, accurately setting forth the strength and quantity of the spirits before such removal. With this description the spirits are required to tally on reaching the port in England, from whence they are again to be removed, still under Excise permit, to any place desired by the owner.

Reasons against proposed transfer.

It would therefore surely seem most natural, as well as most desirable, that the Excise, who are necessarily charged with the custody of these spirits during their progress, should not be deprived of this charge at the important moment of their arrival, *when the agreement of the spirits in strength and quantity with the accompanying Excise permit is to be accurately ascertained,—the balance of Excise duty to be secured,—and a fresh Excise permit is to be obtained.*

In fact, it appears to the Committee that the continued custody of the Excise is as obvious and necessary in the case of British spirits removed under Excise permit coastwise, as when the same article may be removed by a canal or any other internal mode of conveyance.

In addition to this it may be observed further, that any saving which could possibly be effected by a transfer of this business to the Customs, must be most trifling; for the Scotch and Irish spirits received in the port of London being on an average of the last six years 2,682,233 gallons annually, as shown by the annexed return, the business arising out of their charge on landing, must, it would seem, require some additional establishment on the part of the Customs, as the above-mentioned quantity amounts to considerably more than the half of the whole import of Foreign spirits into London, and the whole of the establishment now

Appendix No. 18.

Port of London and Outports.

employed by the Excise on this duty in this port consists only of thirteen persons, exclusive of six port Permit Writers, whose duties could not be affected by such a transfer, and of fourteen Watchmen on the quays; and in the out ports, only nine persons more are similarly employed as Excise Import officers.

It appears obvious that, as the Excise must necessarily take immediate and accurate cognizance of these spirits, on their being landed, in order to take up their former permits, and grant fresh permits where necessary, "the complication of regulations which are unavoidable from having two departments concerned in the "business," would be increased by requiring the Customs to take charge and cognizance of these spirits in the first instance on their arrival, and, therefore, the Committee conceive that it is much for the convenience of all parties, that the receipt of these Exciseable articles transferred from one part of the United Kingdom to another, should be left as at present in the charge of the Excise.

Excise Exports described.

With regard to that branch of the Excise, termed the Export Department,—the Committee observe that the Excise Export officers are, from their name, rather than from the duties of their office, classed with the port officers, consisting, as they do for the most part, of packing officers, whose duty it is to superintend the packing, on the premises of the manufacturer or exporter, of the Exciseable goods destined for exportation, on which the Excise duties have been paid, and on which a drawback will become due on their exportation.

Much of this business is performed in the interior of the country at glass houses, &c. by Excise surveying officers who, after weighing, examining, and superintending the packing of the goods, affix the Excise Seal to the package, and deliver a certificate of its contents.

At the ports, it has been found more advantageous to perform this business by means of a class of officers, whose duty is confined to this work, and as the goods packed are for export, they have been denominated export officers, although their more proper designation is Excise officers for superintending the packing of Excise goods for exportation on drawback.

Reasons against transfer to Customs.

It is obvious, that this is not a duty which could be undertaken by the Customs. In the interior, the Customs have no officers of any kind, and in those ports where the surveying officers do not perform this business, it still requires officers experienced in the qualities of the various kinds of glass, &c. to distinguish properly between the different classes of the article to be exported.

The very few remaining officers of this establishment, who are not merely packing officers (the whole establishment consisting of only fifty-four persons for the United Kingdom), consist of the Export Surveyors, whose duty it is to examine carefully the certificates made out by the packing officers, checking them by occasional reweighing and examination of the packed goods, and to prepare the debentures for payment of the drawback on the article exported;—to fill up the bonds to be entered into by the exporter for the due exportation of the commodities;—and to administer the requisite affidavits as to the identity of the goods, and the payment of duty. A very few officers assist the Export Surveyors in the office in the above business. All the remainder of the establishment are merely packing officers.

All the duty belonging to the packing officers,—which consists in ascertaining on the premises of the manufacturer or in the warehouses of the exporting merchant, that goods to be exported on drawback are really of the qualities described, and have the appearance of having been legally made and charged with duty,—could never, it is apprehended, be attempted to be performed by the Customs, since the frauds which have been so frequently attempted, by packing for exportation Exciseable goods, particularly glass, not of the quality entitled to the drawback claimed, require the superintendence of officers fully acquainted with the qualities of the Exciseable articles, and the check on both the packing officer and the exporter, exercised by the export surveyors requires at least an equal acquaintance with the same details.

The small department, denominated the export department, may, therefore, be more properly styled the Excise packing department for exportation, since it consists of the packing officers, and the check on the packing officers found in the office of the Export Surveyor.

Relative Duties of Customs and Excise departments.

The real export department is at present the Customs, who after the contents of the package have been certified by the Excise packing officer, checked by the Excise Export Surveyor, take charge of it, and see that it actually is exported in the state in which it has been received on board, and duly sealed.

The Customs' officers have the power to examine the contents of these packages themselves, and to compare them with the Excise certificates, but it appears to be considered that in ordinary cases the article is left in the more secure state on board the exporting vessel, under the seal affixed by the Excise, who are necessarily more cognizant of the quality of the article. Should the Customs' officers, however, receive information of, or have cause to suspect, any fraud, they would doubtless exercise their right to open and examine the packages, and might thus expose a fraud when it was no longer in the power of the Excise to detect it.

The duty of each of the two revenue departments in regard to the export of Exciseable articles on which a drawback of the Excise duty paid is to be obtained, is in fact most important; for whilst the Excise, as the department best qualified to judge of the quality of the article packed, of the rate of Excise duty charged, and of the debenture to be allowed, certify to its being of the quality entitled to a certain drawback, the Customs are alone able to take charge of these articles when duly shipped in the exporting vessel, and to ascertain that the exportation, declared to be intended, is really carried into effect, by the goods not having been relanded when the vessel finally quitted the port.

Conceiving that the Commissioners of Inquiry were probably chiefly led, by the names of these two small

Excise departments, to form an opinion that they might with propriety be transferred to the Customs, the Committee have no difficulty, after the explanation they have offered, of expressing to the Board their decided dissent from the recommendation of the Commissioners in this respect, as they conceive that they have shown that the change could not but be disadvantageous to the public service.

Port of London and Outports.

With regard to the delay and trouble in shipping goods supposed by the Commissioners of Inquiry to have been complained of in consequence of complicated regulations, &c., the Committee called upon the Collector of Liverpool and the Port Surveyor of London to report severally the nature and causes of any delay and trouble in shipping goods, created by the intervention of the officers, &c. In reply to which the Collector of Liverpool reports, that the Port Surveyor and the Assistant have informed him that they are not aware of any complaints of the kind having been made to them. That in addition to this, he has inquired of several exporters, who have informed him that they have not experienced from any officer connected with the Excise establishment, any inconvenience, delay, or trouble, in shipping their goods for exportation; *and that they have signed a certificate to that effect*: that they have stated, which the Collector believes to be the fact, that they have no cause of complaint to make in this respect, and the Collector adds that "if they had, "they would not have failed to communicate the matter at his office, which they knew would be promptly "redressed."

Supposed delay in shipment of goods.

Not complained of at Outports.

The Collector further reports, that the Collector of Customs at Liverpool, in answer to an inquiry from him, stated that he was not aware of any complaints of the kind.

The Collector, therefore, concludes that no such complaints can have proceeded from the port of Liverpool.

And from the Report of the Port Surveyor in the port of London it appears that the only complaint of any kind which has been made, that he is aware of, is that the exporters of British spirits in bottles from the Duty Free Warehouses in the port of London, complain that they are inconvenienced by having to attend at the Export office in Crutched Friars, to give notice and enter into bond for the due exportation of the bottles, and to attend at Hartshorn Wharf to do the like business for the spirits. And, to remedy the inconvenience complained of, the Board have recently ordered that in future the exporters of British spirits in bottles from the Duty Free Warehouses in the port of London be allowed to give their notices and bonds both for the spirits and the glass bottles, to the officers at Hartshorn Wharf (who now attend the bottling of the spirits in the warehouses), and that those officers take an account both of the glass bottles and of the spirits, and make out the requisite certificates for the bottles.

Slight inconvenience at Port of London, since removed.

This the Committee apprehend will have remedied this minor cause of complaint, and they cannot learn that any further expressed objection remains, on the part of the exporters of exciseable commodities on drawback, to the existing system.

SURVEYING-GENERAL-EXAMINERS.

Surveying-General-Examiners.

The following description of this department is taken from the Report of the Commissioners of Excise, dated 2d March, 1831, as quoted by the Commissioners of Inquiry in their Twentieth Report:—

Twentieth Report, p. 71.

6	First Class	1 at £550			
		5 at 500			
			£3,050		
17	Second Class	1 at 400			
		16 at 350			
			6,000		
5	Third Class	1 at 350			
		4 at 300			
			1,550		
20	Fourth Class	6 at £300			
		14 at 250			
				£5,300	
62	Country Examiners	at 150			
				9,300	
1	Sorter of old Books		80		
1	Assistant Ditto		80		
112				£25,360	

The Surveying-General-Examiners are employed in business of the highest importance; and their services, which reach every part of the revenue of Excise, have been most effective.

They report upon all questions of intricacy and doubt which may involve either the rates of duty or the regulations affecting the charge or the process of manufacture of exciseable articles.

They continually revise the schemes for the distribution of business throughout the country: they consider and report upon all proposals for the amendment of the laws: they inspect the operations of the traders and the mode in which the officers perform their several duties in different parts of the country; and are employed in numerous other important and confidential services.

They are appointed to the fourth class from the station of Supervisor, after long service and upon distinguished merit, and are afterwards promoted upon vacancies to the higher classes. A considerable number is constantly detached to Scotland and Ireland, where their services have been of the utmost importance to the revenue.

It must be unnecessary to add, that the appointment of Surveying-General-Examiner is one of constant and laborious occupation, and requires the most accurate knowledge of all the practical business of Excise.

The attendance of those who are employed at the Chief Office is from nine till three, or till a later hour when necessary.

The Surveying-General-Examiners each give security to the amount of £3,000.

Surveying-General-Examiners.

The Commissioners of Inquiry give the two following Returns, showing the periods at which the numbers of Surveying-General-Examiners have been increased and diminished, and their distribution in 1835 :—

Twentieth Report, p. 76.

The following Return shows the Periods in which the number of Surveying-General-Examiners has been increased since 1797 :—

Increase of Establishment since 1797.

A RETURN of the respective periods in which the Surveying-General-Examiners have been increased in each year, since 1797, specifying the extent of such Increase on each occasion, both in Numbers and Amount of Salary.

Period in which increased.	Number of Officers.	Annual Salary. £. s. d.	Total Amount of Salaries. £. s. d.	
Surveying-General-Examiners—				
In 1802	20	185 0 0	3,700 0 0	First established 2d June, 1802, when the department of general examiners was discontinued.
15th September, 1807, Salary increased	..	30 0 0	600 0 0	
4th February, 1811, ditto	..	35 0 0	700 0 0	
		250 0 0	5,000 0 0	
Additional Surveying-General-Examiners—				
21st June, 1811	10	250 0 0	2,500 0 0	
Total	30		7,500 0 0	

NOTE.—The above establishment was discontinued 25th June, 1817, and a new one formed divided into classes, by which arrangement eight officers were abolished, and a saving effected of £250 per annum.

Surveying-General-Examiners—*continued.*				
1st Class	1	550 0 0	550 0 0	New establishment formed 25th June, 1817.
	2	500 0 0	1,000 0 0	
2d Class	1	400 0 0	400 0 0	
	6	350 0 0	2,100 0 0	
3d Class	1	350 0 0	350 0 0	
	2	300 0 0	600 0 0	
4th Class	9	250 0 0	2,250 0 0	
28th March, 1821, Salary increased (each)	..	50 0 0	450 0 0	
	22		7,700 0 0	
Additional Surveying-General-Examiners—				
26th August, 1824.. 1st Class	3	500 0 0	1,500 0 0	
2d ditto	6	350 0 0	2,100 0 0	
3d ditto	3	300 0 0	900 0 0	
4th ditto	6	300 0 0	1,800 0 0	
3rd March, 1825, 4th ditto	10	300 0 0	3,000 0 0	
30th June, 1828 .... 2d ditto	4	350 0 0	1,400 0 0	
4th ditto	6	300 0 0	1,800 0 0	
	60		20,200 0 0	Twelve officers (one on the 3d class and eleven on the 4th class) have been abolished, and the salaries of the fourteen junior stations on the 4th class have been reduced from £300 to £250 per ann. as vacancies occurred.
By reduction in Numbers	12	3,600 0 0	4,300 0 0	
By reduction in Salaries	..	700 0 0		
Total present Establishment	48		15,900 0 0	

NOTE.—Since the consolidation of the Excise Boards of England, Scotland, and Ireland, in September, 1823, the following offices, the duties of which are now performed by Surveying-General-Examiners, have been abolished.

	Number of Officers.	Amount of Salaries.
General-Supervisors	6	£1,320 0 0
General-Surveyor	1	270 0 0
General-Examiner	1	210 0 0
	8	£1,800 0 0
Surveyors General	6	2,769 4 7
Clerks to ditto	5	461 10 9
Inspectors General	6	1,661 10 9
Inspector of Licences	1	524 4 3
Inspector of Paper Duties	1	138 9 3
	27	£7,354 19 7

The following Return shows the distribution of the Surveying-General-Examiners in England, Scotland, and Ireland in 1835 :— Surveying-General-Examiners.

A RETURN showing the present Distribution of the Surveying-General-Examiners in England, Scotland, and Ireland. Twentieth Report, p. 75. Distribution of Surveying-General-Examiners in 1835.

CLASS.	NAME.	PRESENT DISTRIBUTION.
1st Class	William Hetherington	In the office, on general business.
	Thomas Bett	
	William Baker	
	George William Foster	
	James Steel	Attending experiments in the Distillery, Bristol.
	Daniel Logie	
2d Class	Thomas Julians	In the office, on general business.
	John Herdson	
	Thomas Evans	
	John Thompson	On survey in Ireland.
	Thomas Coleman	
	James Archer	
	Thomas Watton	
	John Lewis	
	John Johnson	
	Jonathan Barber	
	John Knapton	Officiating as Collector in Athlone collection.
	John Clark	" " Stirling collection.
	John Voyce	" " Isle of Wight collection.
	William Adams	" " Inverness collection.
	Thomas Rayner	" " Essex collection.
	Gervase Oldham	" " Hereford Collection.
	Joseph Shaw	Employed in the Secretary's department.
3d Class	Joseph Spivey	In the office, examining books and taking out characters.
	Richard Hill	
	Benjamin Parker	
	William Blackburn	
	Golding Bird	Employed on the Town Surveying Establishment.
4th Class	Richard Dixon	In the office, on general business.
	John Corbet	On survey in Ireland.
	Patrick Kelly	
	Henry Smith	
	James Williamson	
	James Napper	
	James Thompson	
	William Boyd	
	John Graves	
	James Salmon	
	George Sutherland	
	William Goodall	
	William Hawkins	
	James Baxter	
	Benjamin Wadsworth	Officiating as Collector in Lancaster collection.
	Thomas Dean	" " Sligo collection.
	Samuel Cosburn Pearse	" " Maryborough collection.
	Thomas Williamson	" " Hull collection.
	John Mayhew	" " Lichfield collection.
	William Garard	" " Wales, West collection.

The Commissioners of Inquiry proceed with the following observations :—

The official description of the duties allotted to the above class of officers, sufficiently bears out the statement with which it commences, that " they are employed in business of the highest importance ;" in fact, were it not for the mention made of that part of their duty which relates to " reporting upon cases of intricacy and doubt," it might well be supposed that the description applied to the duties entrusted to the highest authorities in the department, rather than to any class of subordinate functionaries ; the duties of " continually revising the schemes for the distribution of business throughout the country, of considering and reporting upon all proposals for the amendment of the laws ; of inspecting the operations of traders, and of the mode in which the officers perform their several duties in different parts of the country," would seèm peculiarly to belong to those who are charged with the general superintendence of this branch of the revenue. It is probably owing to a general knowledge of the importance of the duties thus committed to the Surveying-General-Examiners, and especially of the extent of the authority in the actual administration of the business of the department, which in consequence becomes vested in them, that we have found an impression to prevail amongst those who are most practically conversant with the concerns of the Excise, that this class of officers has been permitted in a great degree to usurp the functions and to supersede the authority of the Board. We have thought it right to allude to this impression in the first instance, because the fact of its existence may serve as an explanation of some expressions contained in communications which we have received from various quarters on the general business of the department ; to some of which we shall refer, in which this supposed delegation of authority is pointedly animadverted upon. There can be no doubt also, that the prevalence of the impression above alluded to has been materially extended by the equal notoriety of the circumstance, that within these few years the number of the Surveying-General Examiners, as compared with the general business of the department, has been considerably augmented ; and the extent of their agency in the general superintendence of that business has in consequence been proportionately increased. Twentieth Report, p. 77. Remarks on functions of Surveying-General-Examiners, as described by Board.

And they shortly after add :—

The examination of this part of our subject obviously involves considerations of peculiar importance, not only as relating to questions of economy in managing the business of the department, but also as relating to questions regarding the general system and principle of the administration. Twentieth Report, p. 77.

On consulting with various descriptions of persons who are well acquainted with the practical details belonging to this subject, we have found great difference of opinion to prevail ; those who are personally concerned in carrying on the business of the department, according to its present system of management, naturally support the maintenance of the establishment of Surveying-General-Examiners to its fullest extent ; whilst those whose concern with the department arises from being or having been subject to its superintendence, are generally disposed to consider so large a class of officers as that in question, as a disproportionate and unnecessary addition to the numerous other classes of superintending and executive authorities already employed in the department. With a view to assist our own judgments on this question, we have made comparisons between what the establishment of these officers and the gross receipt of revenue for England are now, with what the establishment and gross receipt of revenue were at former periods. Difference of opinion as to amount of Establishment requisite.

Surveying-General-Examiners.

In 1797, when the gross receipt of revenue for England was £11,069,668, the officers, who at that time performed most of those duties which are now performed by Surveying-General-Examiners in England were six in number, namely, four General Examiners and two Standing Examiners, and their salaries amounted to £709 a year.

Establishment and Revenue at different periods compared.

In 1815, when the gross receipt of revenue for England was £27,348,097, that is greater by £16,486,915 than it was in 1835, the number of Surveying-General-Examiners for England was thirty, and their salaries amounted to £7,500 a year. The year 1815 is one with which it is more correct to make a comparison, because before that year the old offices of General Examiners and Standing Examiners had been abolished.

In 1835, when the gross receipt for England was £10,861,182, the number of Surveying General Officers for the United Kingdom was forty eight, and their salaries amounted to £15,930 a year.

In bringing forward these comparative statements, we are quite aware that the amount of Excise Revenue, collected at different periods, cannot be taken as a complete criterion of the number of officers which, during that period, may have been required; and we are also aware that, in the last year of the comparison (1835), the circumstances of Scotland and Ireland may have occasioned an extraordinary demand for the services of this description of officer in those parts of the kingdom; but, after making ample allowance on these grounds, when on the other hand we take into consideration what has of late years been done towards facilitating and simplifying the business of the department, not only by the reduction of duties, but also by the various improvements in the means by which that business is performed, we feel called upon to express our opinion that the present establishment of Surveying-General-Examiners, is more numerous and more expensive than is required for the service of the department under a due system of administration and control.

Now on the foregoing quotations the Committee feel called upon to offer a few remarks :—

Duties described.

In the first place, the Committee cannot understand how the duties allotted to the Surveying General Examiners are not those properly belonging to the highest class of superintending officers under a Board, or any other form of supreme administrative authority.

"Revision of Schemes" explained.

The "continual revision of the schemes for the distribntion of business throughout the country," refers, as doubtless the Commissioners of Inquiry are aware, to the plans under which such a number of officers, &c. are allotted to the survey and superintendence of the Excise traders in a given district, as the amount of business to be properly performed will admit of. This is determined by ascertaining the number and classes of these several traders; the number of surveys that each trader's work will call for in a given period; and the time which must be occupied in going from one trader's premises to another by the most convenient route. The amount of work which the different classes of officers are capable of performing being then determined, a certain amount of business is allotted to each, in a plan technically called a scheme of the ride, division, or district, as the case may be.

Now all this, which is a duty of the most important kind, consists nevertheless of practical details which can only be properly arranged by able superior officers, fully conversant with all the details and bearings of the subject; but although it is of the greatest importance to the Revenue and the Traders, that this business of the officers should be well laid out, it does not appear to the Committee that there could be any advantage in this being executed by the Board or supreme administrative authority of the department, even supposing the members of the Board to be ever so well fitted, from practical knowledge, for its performance. On the contrary, the Committee conceive that such an employment must necessarily deprive the Board of valuable time imperatively required for understanding and giving orders upon a variety of subjects, on which, after inquiries have been instituted, and reports made, by those in the different branches of the department most able, from their official knowledge, to elucidate the matter fully, the Board, or the supreme authority of whatever kind at the head of the department, must finally decide.

Reports on proposal for amending laws.

Next, as to "considering and reporting upon all proposals for the amendment of the laws," it is obviously the business of the Solicitor to report to the Board on all proposed amendments of the laws; but inasmuch as, in determining what amendments can be safely introduced into laws, the efficiency of which depends upon their agreement with the practical arrangements of the service, as well as the convenience of the traders, it is necessary that the suggestions should be considered in the greatest detail, with reference to these practical results, it is important that the Solicitor should have the advantage of considering the observations of these superior officers of the surveying branch on the probable practical effects of the proposed alteration.

But this, again,—although a duty the able execution of which is of the greatest value to the service, inasmuch as the Solicitor is thus enabled at once to report to the Board in the most conclusive manner upon all these points, whether of law or practice, which are necessary to enable the Board to deliberate upon the necessity or expediency of the proposed alteration,—is yet not a duty that the Committee can regard as capable of being properly allotted to the supreme administrative power of the department "charged with "the general superintendence of this branch of the Revenue."

Inspections of Traders and Officers business.

Again—"The inspecting the operations of the traders and the mode in which the officers perform their "several duties in different parts of the country," although in one sense this may be regarded as a duty which may be effectively and usefully performed by the heads of the department in occasional tours of survey in which Commissioners may be often advantageously brought into contact with traders on the one hand, and officers of various grades in the service on the other—yet in the other sense, in which it was obviously used by the Board in the report in question, it is clear that this duty could not be effectively performed by the supreme administrative power charged with the general superintendence of the Excise revenue; since it consists in making sudden and unexpected visits of survey on traders, in taking stocks, examining in the most minute manner the entered premises and utensils of distillers and others, with a view to the detection of those traders, on the one hand, who may be carrying on frauds by means which may have escaped the vigilance of the regular surveying officers, or of those officers, on the other, who being in collusion with the traders, are conniving at such frauds, whilst still, perhaps, carrying on their pretended surveys in a manner to deceive their Supervisors; or, who in conjunction with the Supervisor himself, may be able to escape discovery from the ordinary inspections of the Collector.

Having then, as they conceive, satisfactorily disposed of this preliminary objection, raised by the Commissioners of Inquiry, to the nature of the duties devolved upon the Surveying-General-Examiners, by showing that although these functions are of primary importance, they are still such as must naturally be entrusted to persons below those who are charged with the administrative power and "the general superintendence of the Excise Revenue,"—The Committee have to consider the weight of the objections adduced to the number of Surveying-General-Examiners at present employed, arising out of a compare with the numbers employed at former periods.

Surveying-General-Examiners.

Objections to increases of Establishment considered.

And, first, with regard to the citation of the year 1797, as offering any means whatever of proof of the number of Surveying-General-Examiners really requisite, at subsequent periods,—the Committee would simply observe, that inasmuch as this class of officers did not exist in 1797, (not having been constructed until the year 1802) and the reason for their subsequent appointment having been the want of such a body of superior officers of the surveying branch, as supposed to be proved by previous experience, it is clear that their not being found in the establishment in 1797, instead of proving that their numbers were too great at any subsequent period, may only imply that in 1797 the service was suffering from the non-existence of this body.

The year 1797 must, therefore, obviously be thrown wholly out of any compare which may be instituted to show the excess or insufficiency of the numbers of Surveying-General-Examiners employed at any subsequent periods.

But even had the year 1797 been properly introduced into a compare on this subject, the Committee would have to observe that the amount of Revenue which could be regarded as properly connected with the question of the appointments of superior officers of the *Surveying* branch, is inaccurately taken at £11,069,668, inasmuch as that sum comprises, as has been already shown, all those import duties which though for so long a period collected by the Excise, were in no way charged by survey, and, as such, were transferred to the Board of Customs in 1825. Under the same head also must be included the Tea Duty, also collected by the Excise without the intervention of the surveying branch of the establishment.

Deducting then the produce of the Import duties and the duty on tea, levied by the Excise, which in 1797 amounted together to £3,197,884, from the general gross receipt of £11,069,668, the amount of gross receipt, connected with the surveying branch of the department, in 1797, is reduced to £7,871,784. Appendix No. 1.

But to proceed to the year 1815, between which and the year 1835 the Commissioners of Inquiry have instituted a compare, the supposed result of which appears to have been a most important ingredient in the considerations which have induced the Commissioners of Inquiry to express an opinion unfavourable to the existing numbers of the establishment of the Surveying General-Examiners:—

The Commissioners of Inquiry observe that the Excise Revenue in 1815 was £27,348,097, but it will be seen by the Return No. 1, annexed, that the Import duties and the Tea duties amounted together to £8,338,647, leaving £19,009,450 as the amount of the duties on inland Excise, charged and collected by the *Surveying* establishment in that year, when, as the Commissioners of Inquiry correctly state, the Surveying-General-Examiners for England were thirty in number. Appendix No. 1.

The Commissioners of Inquiry then state that in 1835 the gross receipt for England was £10,861,182, and that the Surveying-General-Examiners for the *United Kingdom* amounted to forty-eight.

Here the Commissioners have evidently been inaccurate in setting out the proper items for their compare, since they obviously could not mean to take the *English* Revenue and the Surveying-General-Examiners for *England* for the year 1815, and the *English* Revenue and the Surveying-General-Examiners for the *United Kingdom* for the year 1835.

This inadvertence is, however, easily corrected;—although the existing body of Surveying-General-Examiners forms a collective establishment for the United Kingdom, it is not only known what number of additional Surveying-General-Examiners was created in consequence of the consolidation in 1823, for the purpose of superintending the survey in Ireland, to replace a large body of superior officers of somewhat similar functions who were discontinued in Ireland, but what number of Surveying-General-Examiners the demands of the service, and the frequently expressed wishes of the respectable traders under the Excise in Ireland, had shown to be generally necessary for the check of frauds, whether on the part of traders or officers in that country—a necessity which the subsequent detections made by the Surveying-General-Examiners in Ireland (amounting, in 1835, to one hundred and eleven, as shown by the annexed return) have fully proved. Appendix No. 19.
The number of Surveying-General-Examiners thus employed on survey in Ireland in the year 1835, appears by a Return printed by the Commissioners of Inquiry, at page 75 of their Report, to have been twenty of the second and fourth classes, besides three others employed in officiating for Collectors in Athlone, Maryborough, and Sligo collections. A Surveying-General-Examiner of the first class was also created expressly on account of Ireland at the consolidation.

But the Committee will here regard the portion of the Surveying-General-Examiners required for Ireland, as only amounting to the number actually on survey there in 1835, viz. 20, and will deduct this number rom the general amount of 48, for the United Kingdom. The remaining number of Surveying-General-

Surveying-General-Examiners.

Examiners for England and Scotland is thus 28, and the revenue for the two countries, in 1835, is as follows :—

Proportion of Establishment to amount of Revenue.

England	£10,861,182
Scotland	2,456,000
Total	£13,317,182

In instituting a comparison, then, between 1815 and 1835, upon the principles which the Commissioners of Inquiry have thought fit to adopt, the Committee have only to add the Scotch Excise revenue for 1815 to the English Excise inland revenue, charged and collected by the surveying branch; and the Scotch General Supervisors, General Surveying and General Examiners (who under these titles performed in a minor degree the same sort of functions as those of the Surveying-General-Examiners) to the number of English Surveying-General-Examiners for the same year.

The Excise surveying revenue for England and Scotland for the year 1815, will thus be found to amount to,—

England	£19,009,450
Scotland	2,350,000
Total	£21,359,450

While the Surveying-General-Examiners and General-Supervisors, &c. amounted for England to 30, and for Scotland to 8, as shown by the return page 76 of the Twentieth Report; thus making a total of 38.

In order, therefore, to ascertain the number of Surveying-General-Examiners, which ought, according to the principles of this compare, to be allotted to England and Scotland together, in the year 1835, the following proportion must be taken;—21,359,450 is to 38, as 13,317,182 is to $23\frac{3}{4}$,—showing 24 to be the number of Surveying-General-Examiners, who, in 1835 should, upon that compare, be appropriated to England and Scotland; but if the compare be instituted on the numbers of the Surveying Establishment in 1815 and 1835, which amounted in the former year for England, to 4,282, and in the latter to 3,755 persons, the grounds of which difference have already been shown under another head to be quite satisfactory, the following proportion will be obtained for England :—4282 is to 30 as 3755 is to $26\frac{1}{4}$, showing that at least *twenty-six* Surveying-General-Examiners are, upon that compare, now required for *England alone*, whilst the number regarded as at present appropriated to *England and Scotland* together, is, as before shown, only 28.

Whether, therefore, the present number of Surveying-General-Examiners is, or is not, precisely that best adapted to the wants of the service, the Committee apprehend that they must have clearly shown to the Board, that an excess in the present establishment is hardly to be proved by a compare, on any proper grounds, with the year 1815.

But the Commissioners of Inquiry, although of opinion that the establishment of Surveying-General-Examiners is more numerous and expensive than is required for the service of the department, go on to observe :—

Twentieth Report, p. 78. Establishment inoperative in checking frauds;

It is hardly necessary to add that our opinion on this point would be subject to material alteration, if it could be shown that the increased establishment in question had been productive of advantages in respect to a better and more regular collection of the revenue, or a more generally efficient administration of the service, in any degree commensurate with the additional charge thereby occasioned to the public: as evidence, however, that such has not been the case, it would be sufficient to refer to almost any one of our preceding Reports; in these, when stating the results of our inquiries into the present and recent circumstances of the several heads of Excise duties, we have shown numerous instances in which a systematic course of infraction of the laws and evasion of duty has been permitted to continue, through a considerable period of years, with scarcely an attempt at interference. We might instance particularly the case with regard to British Spirits, contained in our Seventh Report; it is there shown that, even with respect to the great English distillers though so few in number, the check and supervision has in practice been so incomplete as to suffer irregularities of the most dangerous character, the existence of which has been established in Courts of Law; whilst, at the same time, it has been shown that the progress of the manufacture of illicit Spirits has been continually extending, especially within the limits of the Chief Office, and in the large manufacturing towns, so as, for many purposes, to have superseded, in a great degree, the use of legally distilled Spirits.

Erroneous notion of its duties;

The inutility of Surveying-General-Examiners is here argued,—1st, from the infractions of the law which occur amongst entered traders, notwithstanding the check of these officers, especially in the case of "the "English distillers;" and 2dly, from the increase of illicit distillation, "especially within the limits of the "chief office."

On these reasonings of the Commissioners of Inquiry, it may be observed, that if any surveying check could be established which should ensure the prevention of frauds, it would indeed be worthy of adoption; the Committee, however, fear that the best checks are never likely to do more than act as partial correctives of the frauds and irregularities against which they are directed; but with regard to illicit distillation, an increase of which is charged on the want of vigilance of the Surveying-General-Examiners, the Board are aware that it has never been pretended that the labours of the Surveying-General-Examiners were calculated to put down these practices. The check of the Surveying-General-Examiners' survey operates against the fraudulent "*entered*" trader, whose irregularities and frauds may, it is hoped, be discovered by the peculiar intelligence and vigilance of these superior officers, when on a tour of inspection, although they have eluded the care and caution of the ordinary surveying officers, or should have been wilfully overlooked by them. But to seek out the haunts of illicit distillers, or other "*unentered*" manufacturers of an illicit article, is no part of their business. This never has been, nor ever can with propriety be, the duty of officers of this superior rank, whose time would be wasted in doing that which could be equally well or better performed by active men, of little ability or experience in surveying knowledge.

Nature of check by Surveying-General-Examiners against fraud.

Surveying-General-Examiners.

As to the increase of illicit distillation referred to,—the great body of the English people have hitherto greatly preferred the rectified spirit called gin, to the raw spirit almost exclusively consumed in Scotland and Ireland under the name of whiskey; and illicit rectifiers and compounders are not to be created with the facility with which an illicit distillery is established. In fact, the illicit spirit which is made is generally consumed speedily in a raw state. But in proportion as the demands of manufacturers or the taste of individuals call for a cheap raw spirit, the difficulty of repressing illicit distillation in England must become greatly augmented; and notwithstanding the continued vigilance of a body of officers, who from being accustomed to the business, are very acute and active in detecting these petty illegal establishments, and the great assistance they receive from private information, which continually enables them to enter the illegal premises at the moment to ensure detection, this evil must, under the present high rate of duty in England, be expected to continue in force, though it is still to be hoped that the activity of the officers, whose interest leads them to exert themselves to the utmost to make detections, may so far keep down these practices, as not to allow them seriously to affect the revenue.

The Commissioners of Inquiry add,—

Twentieth Report, pp 78, 79.

Establishment further charged with want of efficiency in preventing fraud.

We might, in like manner, refer to our Tenth Report, on the malt duty in Ireland, from which it will be seen that the whole of that country has for some time been covered with illicit malting, and that the trade has actually been taken out of the hands of the legal trader. To our Thirteenth Report, on glass, where it is shown that in numerous instances the fair trader has been permitted to be driven out of the market by the long-continued and notorious dealings of the illicit manufacturer;* and that even in some of the licensed establishments a systematic course of fraud has continued after repeated detections. To our Fourteenth Report, on paper, in which it has been proved, that in some parts of the kingdom the provisions of the law are openly disregarded, and that an habitual system of evasion has been established to such an extent, that in the common course of trade a different price is fixed according as those provisions are waived or insisted upon. And, finally, to our Seventeenth Report, on soap, from which it will appear that a considerable part of the Excise regulations are, in practice, wholly neglected, and are allowed to continue in that state of neglect, without any attempt being made either to enforce or reform them.

Mistaken views of duties of Surveying-General-Examiners further explained.

On this statement the Committee would observe, first as to malt, that if it be correct, it is obvious that the greatest exertions will be called for on the part of those whose business it especially is to detect these offences on the part of the maker of the illicit article, and the Board have already taken steps to repress the practice by directing the most vigorous exertions to those parts of Ireland in which these illicit proceedings appear to have been most prevalent. But certainly it is no part of the present business of the Surveying-General-Examiners on duty in Ireland to hunt out illicit stills, or illicit malt, nor does it appear to the Committee that it could under any possible arrangement be advisable to employ these officers on this duty.

The same remarks apply to the frauds of the illicit maker of glass, who is "unentered," and consequently not under survey,—and with regard to the charge respecting the frauds "in licensed establishments, in some "of which," the Commissioners of Inquiry state that "a systematic course of fraud has continued *after* "*repeated detections*," the Committee have to observe that the most successful vigilance on the part of any checking officer can do no more than produce the detection of the fraudulent trader, and *if these detections have, as the report allows, been repeated*, the Committee are at a loss to conceive how the successful vigilance of the surveying and checking officers can be more fully proved.

With regard to the duty on paper, the evasion of which is so strongly alluded to in the foregoing extract, the Board will recollect that they have already shown in their report to the Commissioners of Inquiry, printed at page 85, of the appendix to the Fifteenth Report of the Commission, that from the mode of charging the duties on paper, of which the Commissioners of Inquiry appear to have entertained a favourable opinion, no duty is so liable to be evaded as this, and consequently there is none in which more frauds have been practised in spite of reiterated detections. The Committee must add that these frauds can in no way be charged on want of vigilance or activity on the part of the Surveying-General Examiners.

With regard to the observations on soap, in which the Commissioners of Inquiry assert—

That a considerable part of the Excise regulations are, in practice, wholly neglected, and are allowed to continue in that state of neglect, *without any attempt being made either to enforce or reform them*,—

The Committee observe that every effort has been evidently made, as shown by the evidence of the manufacturers of soap themselves, pages 14 and 15 of the Seventeenth Report, on soap, to enforce the weighing, which it is presumed is the regulation hinted at in the above paragraph, and when it was eventually found impossible to enforce the law, a new mode of ascertaining the weight was proposed by the Board to the Lords of the Treasury.

The Commissioners conclude their observations on this part of the subject as follows:—

Twentieth Report, p. 79.

Expense of additional Establishment not justified by results.

We might easily extend this statement of instances in which the department of Excise, with its existing establishment, has failed in enforcing a strict execution of that branch of the law which it is appointed to superintend; but we apprehend that from the evidence to this effect already referred to, it will sufficiently appear that the additions made to the numbers of Surveying-General-Examiners have not hitherto been attended with such an improvement in the general collection of the several Excise duties as could be adduced in justification of the expence which has been incurred. We should also observe, that the systematic course of fraud or infractions of the law to which we have above referred, appear to be peculiarly that description of offence, to the suppression and punishment of which, the extraordinary services of the class of officers under consideration should have been made available, although such practices may have escaped detection or check by the officer employed in the regular routine of the service.

The Committee have already shown that it can be no part of the duty of these superior officers to hunt out or detect illicit distillation, malting, and glass making, (which, indeed, is especially the duty of the

* The Committee observe that the number of licensed glass makers *has increased*.

Surveying-General-Examiners.

revenue police, in Ireland) to the suppression of which the exertions of the Surveying-General-Examiners are erroneously supposed by the Commission to have been unsuccessfully directed,—their business, on inspection and survey, being to check and discover frauds and irregularities on the part of "*entered*" traders, or neglect or collusion on the part of the ordinary surveying officers to whom the charge of the duties is confided: and with regard to the objections advanced to the utility of these superior officers in checking, by inspecting surveys, the entered traders, the Committee conceive that there can be no ground for such objections, when the Surveying-General-Examiners have avowedly acted most beneficially for the revenue by causing "repeated detections." The Committee have already shown that in Ireland alone they effected one hundred and eleven detections in the last year.

On the whole, therefore, the Committee apprehend that the Board will consider that no case has been made out against the efficiency of the Surveying-General-Examiners, as at present constituted. The Committee will, therefore, proceed to the consideration of the observations and recommendations of the Commissioners of Inquiry with reference to the exact number of these superior officers who can be employed with most advantage to the public service, adverting on the one hand, to an efficient performance of the requisite duties to be allotted to them, and on the other, to those considerations of economy which would properly limit the number and expence of such appointments to the actual necessity of the case.

The Commissioners of Inquiry commence their observations on this head, as follows:—

Twentieth Report, p. 79. Surveying-General-Examiners of First Class required to advise the Commissioners.

As the first class of Surveying-General-Examiners, six in number, are, for the most part, required to be in constant attendance at the Chief Office, for the purpose of assisting the Commissioners in the discharge of their duties, and as the attendance of the whole, or at least a considerable portion of these officers, appears to be permanently and uniformly required for the above purpose, it naturally becomes an object of inquiry to ascertain under what circumstances such assistance to the regular superintending authorities of the department has been found necessary. The result, however, of such an inquiry, we apprehend, may be stated in the simple fact to which we have already alluded in observing upon the examination by the Commissioners of the diary books, namely, the want on their part of that practical knowledge which is necessary for deciding upon the technical points and questions of detail which form the bulk of the daily business brought before the Board. *It is clear that if the Commissioners themselves, or even a proportion of their number, were duly qualified by the possession of this practical acquaintance with the duties they are appointed to perform, they would have been competent to decide all these points on which they now require assistance; and that the expence of keeping up the first class of these officers might have been saved.* This view of the subject obviously leads to a consideration of the manner in which the selections have been made of those who are entrusted as Commissioners with the general superintendence of the department; but as we propose to submit some observations on this important point in a subsequent part of this Report, it may be sufficient to remark in this place, that the practice has uniformly been to select persons who have had no opportunities of acquiring any knowledge of Excise business; and *hence* the necessity has arisen of paying so largely for furnishing them with the aid of so many Surveying-General-Examiners.

The object of this paragraph is to prove that the Board have no means of obtaining information on important practical subjects but from the Surveying-General-Examiners; and that if the Commissioners, or a portion of them, were themselves practical officers, the Board would receive the requisite information from those members, and the Surveying-General-Examiners of the first class might be dispensed with.

Now the Committee apprehend that the whole of this reasoning is to be overturned at once by the statement of a simple fact, which appears to have been either unknown to or overlooked by the Commissioners of Inquiry, viz. that the Board already have the advantage of the assistance and knowledge of a practical officer of the highest class, every practical subject of importance which they are called upon to decide being invariably brought before the Board by the Under Secretary or the First Assistant Secretary, both of whom having been Surveying-General-Examiners, are obviously as fitted to give the Board the requisite information on such points, as they could do if they were Commissioners. If therefore the Surveying-General-Examiners of the first class could be dispensed with without injury to the service, under the supposed circumstances reasoned upon by the Commissioners of Inquiry, this must be equally the case at the present moment.

The Committee however conceive that they must already have satisfied the Board by their remarks on the duties of the Surveying-General-Examiners, that the duties of the Surveying-General-Examiners of the first class, although of the highest importance, and the continued discharge of which is indispensable, are not such as could be performed with advantage to the service by Commissioners; and that although the Board has, in considering every question on practical subjects, the advantage of the assistance of one of its Secretaries possessing all the practical knowledge of the service, the importance and value of the body of Surveying-General-Examiners of the first class is no less felt, and the continuance of these high appointments no less necessary for the well-being of the service.

As to number of first Class.

With regard to the number of this class of officers, the Board have already suggested to the Treasury, in their Report of 13th March, 1830, that one Surveying-General-Examiner of the first class may be spared on the first vacancy, and as the necessity for occasionally dispatching one of these highest officers on special business to Scotland or Ireland, as happens to be the case at this moment, must probably continue to exist with equal force whilst spirits shall continue a large item in Excise duties, the Committee do not feel able to recommend any further reduction at present.

Practical Officers as Commissioners.

As to what the Commissioners of Inquiry have thought fit to throw out, here or elsewhere, on the subject of the appointment of practical officers to the office of Commissioner, the Committee do not feel called upon to discuss the merits of the question; but they observe with surprise that this is treated by the Commissioners of Inquiry rather as if it were a new suggestion, than as one which had been tried, and on which, consequently, it might be expected, if it be really the preferable system, that direct evidence should be adduced to prove its superior advantages, by the opinions of persons deemed qualified to judge of its merits

in working; but the Committee observe that amongst the vast mass of evidence so copiously collected, as printed in the Twentieth Report, none of the kind alluded to appears. Surveying-General-Examiners.

On the duties of Surveying-General-Examiners of the second and fourth classes, the Commissioners of Inquiry make the following remarks :—

The second and fourth classes of Surveying-General-Examiners, thirty-seven in number, are employed, as occasion may require, in making inspections of the proceedings of surveying officers, and of those districts where smuggling prevails. There can be no doubt of the immense advantage which such an establishment is calculated to produce, connected as this is with a permanent system of correspondence extending to every part of the kingdom; thereby affording to the superintending authorities of the department the readiest means of ascertaining facts, of issuing orders, and of checking irregularities by the immediate and unexpected dispatch of competent and confidential officers to any point at which their services may be required; but it is equally certain, that in order to secure the full benefit of such an institution, it should be accompanied by a system of constant and universal vigilance and activity on the part of those by whom the services of these agents are directed, so that the existence of this extraordinary supervision, in addition to the ordinary one, should be at all times felt, though not seen, by those subject to its control, and they should in consequence never consider themselves safe in occasional infractions of the law, much less in the continued practice of them. Twentieth Report, p. 80. Of Second and Fourth Classes.

However reluctant the Committee may be to add to their already extended observations on this subject, they must call the Board's attention again to the misunderstanding which appears to exist on the part of the Commissioners of Inquiry, of the duties of Surveying-General-Examiners on their tours of inspection and survey, as evinced in the foregoing extract. Further misapprehension as to their functions.

If by the term "*smuggling*," the Commissioners of Inquiry mean distilling, malting, &c. carried on secretly by unlicensed persons, it surely cannot be properly stated as a part of the regular duty of Surveying-General-Examiners on inspection and survey, to "*inspect those districts where smuggling prevails.*" If the Board were doubtful of the fact of the existence of such illicit practices in any district, and the reports of the Collector were not sufficiently satisfactory on this point, the Board might doubtless think it desirable to send a Surveying-General-Examiner to ascertain by local inquiry the real truth of the supposed facts: but this would be an extraordinary and rare case, and cannot be regarded as any description of the regular duty of the Surveying-General-Examiners, whose object, as the Committee have already fully stated, is, by a supervision of the legally entered traders who are under regular survey, to ascertain if fraud is practised by these traders, under the local surveying officers, and if so to detect it.

The Commissioners of Inquiry subsequently allude to evidence given by Mr. Bett, a Surveying-General-Examiner of the first class, and by a Mr. Feath, as follows :—

Mr. Thomas Bett, a Surveying-General-Examiner, when examined by us, expressed himself as follows: "Surveying-General-Examiners occasionally inspect the books and business of surveying officers; I should think in many cases not once a year, or once in two years. The Surveying-General-Examiners have no particular times for going out on their inspections: when the Board see cause for sending them they are sent. They do not go without a special order from the Board."

Mr. Feath says, "Immense districts of Ireland are seldom visited by Surveying-General-Examiners, indeed, perhaps, never seen by one of them."

We could quote many other passages from the evidence, in further confirmation of the opinion which we have expressed, that the services of the Surveying General-Examiners have not, either in respect to the constancy or the activity with which they have of late years been employed, been rendered so available as they might have been to the important objects of general supervision and check; and that, consequently, the heavy expense at which this part of the establishment is maintained has failed in producing the effect for which it was incurred. Twentieth Report, p. 80. Evidence of Mr. Bett, and Mr. Feath.

This examination of Mr. Bett, the Committee find, took place on the subject of malt, and is to be found at page 138 of the Fifteenth Report, on Malt. Mr. Bett.

Mr. Bett, on being asked by the Committee to explain whether he meant by his answers to imply that Surveying-General-Examiners, who inspect occasionally the books and business of surveying officers, go out on this duty in many cases not once a year or once in two years,—informed the Committee that he could not have said so, as it was untrue, and on turning to the evidence in the Malt Report, Mr. Bett found that his statement referred to the intervals at which the books of an individual officer may be thus occasionally examined by a Surveying-General-Examiner; and not to the intervals between the periods of proceeding on survey by the Surveying-General-Examiners.

And the evidence itself obviously carries this meaning. After a description by Mr. Bett, of the check exercised over officers in malt surveys by the Supervisor, which would probably amount to four or five visits from the Supervisor in every six weeks, the examination goes on as follows :—

"What other checks are there upon the conduct of the surveying officers—is there any regular inspection by superior officers?"

"Occasionally the Surveying-General-Examiner inspects the books and business."

"How often may that happen in the course of a year?"

"That is very uncertain."

"Twice a year or oftener?"

"I should think in many cases not once a year, or once in two years. *The Collector inspects the Survey books every sitting.*"

"But the collector does not inspect the malt houses and the processes?"

"No he does not."

"What is the rule about the inspections of the Surveying-General-Examiners—how often do they go out upon their inspections?"

"They have no particular times—whenever the Board see cause for sending them, they are sent."

"Then they do not make their inspections as a matter of course?

"Not without an order from the Board. When they are in a district they will probably go through it without any specific order. I am now speaking as to England."

It will thus appear that the statement that "the services of the Surveying-General-Examiners have not "been rendered so available as they might have been to the important objects of general supervision and

Surveying-General-Examiners.

"check," is not borne out by the evidence of Mr. Bett, quoted in support of it,—the purport of this evidence, as far as it relates to the inspection of the books and business by the Surveying-General-Examiners appearing to have been entirely misconceived by the Commissioners.

Mr. Feath.

And with regard to the statement of Mr. Feath, quoted by the Commissioners as follows, "Immense "districts of Ireland are seldom visited by Surveying-General-Examiners, indeed, perhaps never seen by "one of them"—the Committee have to remind the Board, that it is only to those parts in which traders *under survey* are situated that the inspections of the Surveying-General-Examiners extend, it being no part of the duty of those officers to detect the frauds of the "*unentered*" trader, as already explained.

The Commissioners of Inquiry print three letters in the body of their Report at pages 81 and 82, which may be presumed from that circumstance to have been regarded as containing some valuable suggestions. It may also be presumed that the writers are the persons referred to in the early part of the extract quoted on this subject, as being considered by the Commissioners of Inquiry as "most practically conversant with "the concerns of the Excise."

General Orders not issued by Surveying-General-Examiners.

One writer complains of the Board's general orders, which, he says, are issued by the Surveying-General-Examiners, whilst it is notorious to any one acquainted with the facts, that the general orders of the Board are neither issued, nor commonly originated in any way, by the Surveying-General-Examiners. Representations from London, or the Country, are received by the Board, as the Board are aware, from traders, or through the Collectors, showing that some regulation is wanted; these representations are usually reported on by the Surveying-General-Examiners before the final decision of the Board, when a general order, if deemed requisite, is ordered, and is prepared accordingly by the Secretary.

As to suggestion for discontinuing forty.

Another of these writers says, speaking of the Surveying-General-Examiners, "forty of them could be "struck off with safety to the revenue."

On such an assertion the Committee do not apprehend that any comment can be necessary.

With regard to the Board's practice of sending out the Surveying-General-Examiners in pairs, the Commissioners of Inquiry observe as follows,—

Twentieth Report, p. 82. Inspections in pairs.

> Several witnesses have represented to us, that the practice of sending out Surveying-General-Examiners on their inspections in pairs leads to a useless expense. We have been given to understand that the object in introducing this practice was to make up cases for Exchequer prosecutions.

The Committee would here observe, that the expression "to make up cases for Exchequer prosecutions," seems to them to insinuate a charge of a most offensive kind, but as it has been quoted by the Commissioners of Inquiry without disapprobation, the Committee must presume that this meaning did not strike them: it would, however, certainly have been very satisfactory if the precise nature of the information furnished to the Commissioners, and the source from which it was derived, had been explicitly stated. It is hardly necessary to remind the Board that by sending these officers on survey in pairs, the facts that may occur are capable of being satisfactorily established, which could hardly be the case with a single individual, besides which each is in a great degree a guarantee for the conduct of the other.

Reasons assigned.

The Commissioners add:—

Twentieth Report, p. 82. Supposed analogy between Customs and Excise Inspections.

> The business of Excise inspections, as it is performed by the Surveying-General-Examiners, being in principle, as it appeared to us, analogous to that of the Customs inspections, which is performed by the Surveyors-General of the Customs, we obtained from that department returns showing the number of Surveyors-General employed, the districts they inspected, and the duties they discharged.

From the return in question it appears that there are five of these high Officers of Customs at salaries of £800 per annum each, with allowances, when travelling, at the rate of thirty shillings per diem for subsistence, and twenty pence a mile for the conveyance of the Surveyor-General and his clerk; and that each Surveyor-General was out on inspection three months in the year 1833, whilst one of them was out for an additional period on special service; so that two of these officers out of the five were always absent from the chief office on inspection.

Analogy very limited.

The Committee apprehend that the analogy between the duties of this class of superior officers of Customs and the Surveying-General-Examiners of Excise on their tours of inspection and survey, must be extremely limited indeed. In the Customs there is obviously nothing in the least analogous to the surveying duty of the Surveying-General-Examiners of Excise, which detains the Surveying-General-Examiners a very considerable time in taking check gauges, and effecting the examination of the premises, stock, utensils, and proceedings of a single trader, amongst the many engaged in a variety of different manufactures who are to be visited in a district, whilst the progress of the Surveyor-General of the Customs, who inspects the Customs officers, &c., at the different ports, inquiring into any neglects of duty he may discover, is so little interrupted, that, as shown by a table printed at page 83 of the 20th Report, in three months one Surveyor-General was enabled to inspect the whole country from Rochester to Plymouth; another did the same between Berwick and Beaumaris, in an equal period of time, and others passed with similar rapidity over Scotland and Ireland.

It may be added, that the inspections of the Surveyors-General of Customs are very analogous to those of the Collectors of Excise, performed in their rounds eight times in the year, as has been already observed by the Committee.

As to the introduction of the relative number of Commissioners at the two Boards, and the relative amount of revenue collected by the Customs and Excise severally, as elements of the comparison, the Committee con-

ceive that these points cannot be relevantly referred to, in the question of the similarity, in kind or amount, of the business performed by the body of Surveyors-General of Customs, and that of the Surveying-General-Examiners of the Excise of the second and fourth classes. Surveying-General-Examiners.

Indeed, after turning the question in every way that has occurred to them, the Committee have been unable to discover any principle on which to establish any real comparison between the work to be performed on the surveying inspections of the two classes; and it really appears to the Committee that a military tour of inspection would afford about the same means of compare as that of a Surveyor-General of Customs, with the tours of survey of the Surveying-General-Examiners of Excise. The tours of the Surveyors-General of the Customs, to which the Commissioners of Inquiry have devoted so much consideration, appear, therefore, to be necessarily excluded from the views which should determine what the number of Surveying-General-Examiners of the second and fourth classes severally may be, which is requisite for the due performance of the business for which their appointments have been created.

The Commissioners of Inquiry observe further:—

> We may state, as the general result of our examination of this branch of the establishment of Excise, after taking into consideration the several objects to which the services of the various classes of Surveying-General-Examiners, according to their present number and distribution, are directed, that in our opinion a complete revision should take place of the regulations under which the whole of this body of officers is employed; with a view especially to ascertain whether, by some alteration in the present system a more economical, and at the same time a more efficient, distribution of their services might not be established.
>
> Without pretending to point out the practical details of the alterations which it appears to us might with advantage be introduced, we shall briefly submit some general suggestions of changes in the several classes of Surveying-General-Examiners. The services of the first class, as we have already mentioned, are almost wholly engrossed by the duty of attending at the chief office to assist the Commissioners with their information and advice in superintending the general business of the department. We have already had occasion to advert to the advantages which would result from having a Board composed wholly, or at least in part, of members who, at the time of their appointment, should be practically acquainted with the duties which they are required to perform. Amongst these advantages might be enumerated, that of dispensing altogether with this class of Surveying-General-Examiners, whose assistance, under such a constitution of the Board, would clearly not be required.

Twentieth Report, p. 87. Revision recommended with a view to alteration of system.

With regard to the concluding parts of the foregoing extract, the Committee have already, as they conceive, so completely shown the mistake into which the Commissioners of Inquiry have fallen, in their supposition that the utility of the first class of Surveying-General-Examiners depends, in any way, upon the question of the Board having practical officers amongst its members or not, that it is unnecessary to go again over this question. Page 102.

On the subject of the best mode of employing Surveying-General-Examiners of the second and fourth classes, and the numbers required, the Commissioners of Inquiry observe:—

> As to the second and fourth classes, which perform the duties of inspecting the proceedings of Excise officers and traders, we think their services would be rendered much more useful by the adoption of a plan for the general arrangement and distribution of the business of inspection on principles more systematic than that which is now in practice: with this view it has been suggested to us that the United Kingdom should be divided into ten districts or circuits, four of them in England, four in Ireland, and two in Scotland, and that one of the Surveying-General-Examiners should be obliged to pass six months of every year on a continued inspection, directed to all that variety of objects which, in the department of the Excise, have been found to require the additional superintendence and check of this class of officers. The results of such inspections should be regularly recorded, and brought under the immediate examination of the Board; so that this branch of the business will then be conducted on a system similar to that of which the particulars have been already detailed in the extract given in a former page from the instructions of the Surveyor-General of the Customs. If ten Surveying-General-Examiners were so employed, half their time would be sufficient for this business, and the other half of it might be made use of in making special inspections, or in assisting at the other business of the department arising at the chief office. In attributing to the services of the ten Surveying-General-Examiners, employed according to the system thus proposed, a greater degree of efficiency than is found to attend their services according to the present system, it should be recollected that the point upon which we peculiarly rely is, that according to the alterations which we suggest, the officers in question would be employed under the immediate superintendence and control of Commissioners practically acquainted with all the details of the duties to be performed on such inspections, whether relating to the conduct of officers, or to the operations of traders; and that any matter arising in the course of such inspections, which might require immediate correction or regulation, might receive the necessary decision direct from the superintending authorities, without the delay of being submitted to the examination and report of various gradations of officers, whose assistance or advice is, under the present system, resorted to before the decision is made.

Twentieth Report, p. 87. Division of United Kingdom into Ten Districts.

On reading this suggestion the Committee felt, as the Board will naturally understand, many objections, to the proposed plan, but being unwilling to offer a recommendation to the Board, in opposition to the views of the Commission, on such a subject, merely on their own opinions, the Committee called for a Report from the Surveying-General-Examiners of the first class, (whose duties are, as the Board are aware, totally distinct from those of the second and fourth classes) as to the suggestion respecting the mode of employing Surveying-General-Examiners of the second and fourth classes, which they annex. Appendix, No. 20.

The plan of *fixing* Surveying-General-Examiners in districts has, as the Board are aware, been already tried, and its inconveniences and injurious consequences, which are detailed in the Report of the Surveying-General-Examiners, having been felt, the Board have been induced to abandon the plan, and to enable the Surveying-General-Examiners on survey to act with efficiency by appearing in places where they have not been expected, and where consequently no special preparations have been made for their reception.

The Committee beg to state that they have felt compelled to coincide in the necessity of the abandonment of the system, thus tried, of fixing Surveying-General-Examiners in particular districts. They agree also most fully with the Surveying-General-Examiners as to the importance of those officers going on tours of survey in pairs; and as to the suggestion thrown out, in the questions put to Mr. Hetherington in his examination before the Commissioners of Inquiry, of employing a Supervisor in lieu of the Second Surveying-General-Examiner, it appears to the Committee that this plan is of no value, since the places of the Supervisors

Surveying-General-Examiners.

must be filled up, and thus the Supervisors, attached to Surveying-General-Examiners, would become in fact Surveying-General-Examiners upon a somewhat lower salary, the salary of Supervisors being £200 a year, and that of the lowest Surveying-General-Examiners of the fourth class £250; a salary which the Committee consider could not be reduced without injury to the service.

The means therefore of reducing the numbers of the Surveying-General-Examiners of the second and fourth classes, upon the principle proposed by the Commissioners of Inquiry, do not in the opinion of the Committee exist, without the apparent certainty of producing injurious consequences—an opinion in which the Committee cannot but believe that the Commissioners of Inquiry would acquiesce, if the various arguments and facts were fully before them.

As to requisite numbers of Establishment.

With regard to the precise number of Surveying-General-Examiners that it may be most desirable to maintain, the Committee necessarily feel a difficulty in offering an opinion, since the necessity for a greater or a less number appears to depend so wholly on circumstances which are not of a fixed nature.

Collectors, and Supervisors, being necessary parts of the fixed machinery of the Excise, there is no difficulty, upon the principles upon which the amount of duty apportioned to each individual is determined, in ascertaining the numbers of each class which may be deemed requisite, with reference to the numbers and classes of traders under survey, and the extent of country over which they are scattered. But the Surveying-General-Examiner forming no indispensable part of the direct machinery, but acting as a check to discover and correct irregularities in the working of the several parts, the increased or diminished necessity for these checks must depend on the excellence, or the inferiority of those parts of the machine on which they are to be particularly brought to bear, and on the character of the traders under survey. The Surveying-General-Examiners on survey often discover frauds which might be detected by able and zealous Supervisors, or officers. It requires, however, a man of peculiar activity and ability to execute the various and heavy duties of a Supervisor's station in a perfectly satisfactory manner, and unfortunately there have not been wanting instances in which the integrity of Supervisors and officers has not been proof against seduction. The check, therefore, of the accidental survey of the Surveying-General-Examiners is of great value, and its value is two-fold, acting, as it does primarily, upon the Supervisor, who, knowing such a visit to be possible at any time, derives from this knowledge an additional inducement to vigilance and honesty, and producing, as it does secondarily, the means of detecting frauds of a character very injurious to the revenue, which have either escaped the vigilance of the Supervisor and officers, or have been purposely overlooked by them. If this view of the subject be correct, it appears to the Committee that the expense of the travelling Surveying General-Examiners must be an eventual gain to the revenue, particularly in Ireland, where so many ingenious frauds have been detected within the last few years.

As to the idea of the utility of these inspections depending, in any way, upon whether the Commissioners should be in part composed of practical officers, or not, the Committee do not understand in what manner the result could be influenced by the supposed change in the constitution of the Board,—reports on such subjects being, as already explained in a former page always brought before the Board by a Secretary, whose knowledge on practical subjects, from his having passed through the surveying branch, is certainly not inferior to that of any person who could be selected from the service for the appointment of a Commissioner, and who, consequently, must be able to give the Board at least as much information, arising out of a knowledge of the surveying practice, as any Commissioner, so selected, could offer.

Page 102.

The Commissioners of Inquiry conclude their suggestions on the subject of Surveying-General-Examiners, as follows:—

Twentieth Report, p. 88. Supervisors to act for absent Collectors, and as Clerks in Secretary's Office for examining Books for Promotions.

With regard to the employing of Surveying-General-Examiners to act for Collectors when unable to go their rounds, we think that this duty might, in most cases, be safely intrusted to Supervisors. As to those duties which are performed by the third class of Examiners, namely, the examining of the surveying books of officers for taking out characters for promotion, we recommend that this business should be done by clerks, selected from Supervisors of long standing, in the branch of the Secretary's Office which we shall hereafter propose to be established for superintending the general business of inspections.

The employment of Supervisors to act for Collectors when absent from illness, or in vacant collections, would, as it appears, be attended with considerable inconvenience. The Board would consider it important to prevent the Supervisor coming into contact, as the receiver of the duties, with the traders in his own district; a Supervisor must, therefore, be brought from another collection, and the place of this Supervisor must be filled by an Examiner brought down from the Chief Office. The present system appears, therefore, to the Committee preferable, under which, if a Collector is obliged to be absent during a collecting round, his place is supplied by a Surveying-General-Examiner, and the Supervisor is left in the regular discharge of his own duties.

On the subject of superseding the Surveying-General-Examiners of the third class "in the examination of "the surveying books of officers for taking out characters for promotion," by the appointment of "Supervisors of long standing" for this duty, the Committee observe that the Surveying-General-Examiners do not examine the surveying books of *officers* for this purpose,—that being the duty of the Examiners,—the Surveying-General-Examiners having to superintend the Examiners, and themselves to take out the books of *Supervisors* for promotion to the higher stations of Surveying-General-Examiner or Collector. It

will, therefore, as the Committee conceive, be obvious to the Board that this duty could not properly be delegated to a person who had not been proved to be fitted for the higher station himself, by his own books and official character having successfully passed through the same ordeal, and, consequently, that a Supervisor cannot be regarded as properly qualified for this duty. Surveying-General-Examiners.

COUNTRY EXAMINERS.

Country Examiners.

Examiners are promoted from division-officers, and are appointed in turn to the station of Supervisors as vacancies arise. Their duties are to examine at the chief office the survey-books of officers, with a view to their promotion or otherwise; to examine the table-books containing the dimensions of the several utensils used by Excise traders, in which charges of duty arise, and the calculations of their areas and capacities; and also to officiate for Supervisors who may be incapable of business through indisposition or other causes. Twentieth Report, p. 88.

INSTRUCTIONS TO SURVEYING-GENERAL-EXAMINERS.

The country Examiners, on their arrival at the office, are to be examined by some Surveying-General-Examiner of the first or second class appointed by the principal, as to their abilities, acquirements, and capacity for the business; and from time to time afterwards, as to their proficiency in the instructions given them in port and other duties; and, before they leave the office to go to a district, as to their fitness to be intrusted generally and specially with the care of the revenue and the superintendence of the officers; and the Board must be acquainted if they are found not duly qualified.

The Commissioners of Inquiry remark as follows :—

The large number of Country Examiners that is now employed requires some observations. In 1797, the number employed for England was twenty-four, and their salaries amounted to £1,989 a year. In 1815, when the gross receipt of revenue for England was greater than it now is by £16,486,915, the number employed was forty, and their salaries amounted to £6,000 a year. In 1835 the number employed for the United Kingdom was sixty-two, and their salaries amounted to £9,300. Ibid. Establishment, 1797, 1815, 1835.

The following return shows the periods in which the number of Examiners has been increased since 1797 :—

A RETURN of the respective periods in which the Examiners have been increased in each year, since 1797, specifying the extent of such increase on each occasion, both in numbers and amount of salary. Augmentations since 1797.

Period at which increased.	Number of Officers.	Annual Salary. £. s. d.	Total Amount of Salaries. £. s. d.	
Examiners—				
In 1797	24	82 17 6	1,989 0 0	
31st March, 1801, Salary increased	..	15 0 0	360 0 0	
15th September, 1807, ditto	..	30 0 0	720 0 0	
4th September, 1811, ditto	..	22 2 6	531 0 0	
		150 0 0	3,600 0 0	
Additional Examiners—				
2d April, 1811	6	150 0 0	900 0 0	
29th March, 1815	10	150 0 0	1,500 0 0	
January, 1830	10	150 0 0	1,500 0 0	Transferred from Scotland.
January, 1830	12	150 0 0	1,800 0 0	Transferred from Ireland.
Total present Establishment	62		9,300 0 0	

The Commissioners of Inquiry in the above remark have again fallen into the error, already fully explained by the Committee under former heads, of drawing comparisons between the numbers of a class of officers belonging to the *Surveying establishment* and the gross receipt of revenue at different periods,—that gross receipt comprising at one period three classes of duties, with the charge and collection of only one of which the surveying establishment is concerned, whilst at another period of the compare the gross receipt is found to consist of the one class of duty only. Pages 14, 20, 34. Compare of Gross Receipt with Numbers of Examiners fallacious.

Supposing, therefore, the rule of proportion to be of use in determining the proper numbers of any branch of establishment at a given period, the compare adverted to in the above extract could still not fail to be fallacious, as will be readily seen by ascertaining in the Return No. 1, the relative amounts of gross revenue, and of inland Excise Revenue, (which latter alone is charged and collected by the surveying establishment) in the years 1797, 1815, and 1835, above referred to. Appendix No. 1.

Of the duties of the Country Examiners, the Commissioners of Inquiry observe further :—

The following extracts from the examinations of Sir Francis Doyle and Mr. Hetherington give a fuller description of the duties of these officers than is given in the Report of the Commissioners :— Twentieth Report, p. 89. Duties of Examiners.

SIR F. DOYLE.

You have as many as sixty-two country Examiners; is so large a number actually necessary?—I think so; and, from what I have understood, they are fully employed; they are the persons who take out characters, which is a very laborious duty. Evidence of Sir F. Doyle.

How are they selected?—They are the persons who have passed examinations for Supervisors. When a divison-officer applies for promotion, and his character has passed, he is then eligible, upon a vacancy, to be an Examiner; when appointed Examiner he is sent down to officiate for Supervisors out of business from illness or other causes, whilst so employed, performing all the duties of that station. These Examiners become Supervisors in rotation, as vacancies occur. At present, of the sixty-two Examiners forty-three are acting for sick and absent Supervisors in the country; six are occupied in the same way for Surveyors in London; the remainder are at the Chief Office, examining characters, &c.: about 200 characters were taken out last year.

In taking out characters they always act with some of the Surveying-General-Examiners?—Yes; the third class of Surveying-General-Examiners superintend that; they go through all the facts, and the results are superintended by the third class of Surveying-General-Examiners. The station of Examiner is probationary for Supervisors; it is an intermediate rank.

Country Examiners.

The officer, after he has passed his examination, as I before stated, performs duty as an Examiner till a vacancy occurs. The body of Supervisors and Examiners go out in turns, and they are instructed in gauging in the port of London, and other business that may qualify them for the rank of Supervisors in any part of the country.

Evidence of Mr. W. Hetherington

MR. W. HETHERINGTON.

Are the whole of the sixty-two Country Examiners regularly employed?—Always.

They are between officers and Supervisors looking for promotion?—Yes; they officiate for sick officers, or sick Supervisors, when wanted during the time.

Do you consider that it is a necessary and useful gradation?—Yes; we must have an establishment of that kind, otherwise districts would sometimes be left vacant. We have now a great many out in districts officiating as Supervisors, and when in London they are sent on probation on any particular duty that they have not been accustomed to.

The Commissioners of Inquiry add the following observations:—

Twentieth Report, p. 89. Proportion of Examiners to number of officers;

As the duties which are performed by the country Examiners are of such a nature that they vary in extent exactly in proportion to the number of the surveying officers who are employed on the Excise establishment, it would appear that the number now employed is much too large. In 1797, when there were, for England, 3,822 officers employed, the number of Country Examiners was twenty-four; and therefore, according to the proportion of twenty-four to 3,822, as there are now 5,124 officers employed, the number of country Examiners ought to be thirty-two, instead of sixty-two.

In 1819, when there were 4,277 officers employed, the number of Country Examiners was forty; and, therefore, according to the proportion of forty to 4,277, the number of Country Examiners now ought to be forty-eight, instead of sixty-two. In 1819, the gross receipt of revenue for England was greater than it is now by £12,960,659.

In those parts of the above paragraphs in which, without allusion to the amount of the gross Revenue of Excise, a compare is instituted between the numbers of the establishment and of the Country Examiners, at different periods, the Board will recognise a sounder ground of comparison, but it does not appear to be the best which can be obtained, since, as Examiners, when employed on surveying duty, act only in the room of Supervisors, a compare between the relative numbers of Examiners and Supervisors, at any given periods, would appear to offer the least objectionable test of this kind.

between Examiners and Supervisors preferable.

The circumstances under which the Examiner is required to officiate in the room of the Supervisor are as follows:—

How Examiners act for Supervisors.

When a Supervisor is obliged to absent himself from duty through illness, the Collector supplies the means of securing the chief amount of the Supervisor's duty, in the first instance, by ordering the neighbouring Supervisors to "*interfere*" in his district. But as the business of Supervisors is laid out so as very fully to occupy their time, they cannot interfere *for any length of time* in the business of another Supervisor, without inconvenience or injury to the business of their own districts. Accordingly as soon as the Collector has ascertained that the illness of a Supervisor is serious, and must probably keep him out of business beyond a very limited period, he applies to the Board for an Examiner to officiate in the Supervisor's place. And as Examiners are only thus employed when applied for by Collectors under such circumstances, it follows that the Supervisor cannot obtain the assistance of an Examiner to favour idleness on his part.

Examiners have been also occasionally required to assist Supervisors in some districts in which the business is very heavy. Instances have also occurred, and must do so from time to time, in which Supervisors have been temporarily dispatched from their district on special business, Examiners being required intermediately to officiate for them.

The number of Supervisors in the service for England in 1797 was 276, and the number of Examiners only 24, as stated by the Commissioners of Inquiry; but it appears that at that time the practice of supplying the place of the Supervisor, when absent from illness, by an Examiner, was not at all so general as latterly, in consequence of the impossibility of doing this with the small number of Examiners then on the establishment. The business of the absent Supervisors, whose places could not be supplied by Examiners, was then necessarily performed by the interference of the neighbouring Supervisors, or by an officer being occasionally placed in the duty. Both of these plans are injurious to the service, inasmuch as neither can provide for the performance of the whole of the Supervisors duty, and thence the subsequent increase of the number of Examiners, who, when not employed in officiating for Supervisors, are occupied, in the Chief Office, either in checking the calculations made by the Supervisors in their table books of the areas and capacities of the utensils of distillers—a duty of a very laborious nature, but highly important, inasmuch as an error in the calculation of the areas and dimensions of the utensils directly affects the charge of duty to any extent—or they are occupied in "taking out" or examining, the books of officers who have petitioned for promotion. This is a business of the most important kind, and one which cannot be allowed to get into arrear, without injury to the service, inasmuch as promotions to the superior step cannot be made until the official characters of the candidates have been examined, and approved by the Board, in the manner detailed in the memorandum given in the Appendix of the Report under consideration, and which the Committee also annex to their Report to the Board.

Appendix, No. 21.

The establishment of the year 1797 does not, then, for the reasons which the Committee have offered, furnish the means of any satisfactory compare with subsequent years, by which to determine the necessity for the number of Examiners which may be found on the establishment at any period. The establishment of 1815, however, certainly affords a sufficiently fair means of compare with the year 1835 (the two other periods selected by the Commissioners of Inquiry) since the system of employing Examiners was similarly in force in both these periods.

Proportion of Examiners to number of Supervisors.

It appears then that in 1815 the number of Supervisors for England was 308, and of Country Examiners 40: whilst in 1835 (when the establishment for the *United Kingdom* must be taken, as the duties of the Country Examiners apply now to Scotland and Ireland as well as to England) the number of Supervisors for

the United Kingdom was 469, which, upon the relative proportions of the year 1815, would call for a number of Examiners amounting to a trifling fraction less than 61. Country Examiners.

As then the number of Examiners actually on the establishment in 1835, was sixty-two, the compare must be regarded as perfectly satisfactory.

The Commisioners of Inquiry conclude their observations on Country Examiners with the following recommendation:—

We recommend that the duty now performed by Country Examiners, of examining at the Chief Office the surveying-books of officers with the view to their promotion, should be transferred to the clerks we have already proposed to be appointed in the inspective branch of the Secretary's office; and that the number of the Country Examiners should be reduced, so as not to exceed what is absolutely necessary for performing the other duties which they now perform. Twentieth Report, p. 90. Books to be examined in Secretary's office;

To this suggestion for the separation of the business now performed by the Examiners, into two distinct branches, to be executed by individuals of different classes,—the two branches rendering no assistance to each other,—the Committee must offer an objection which they feel convinced would at once have been appreciated by the Commissioners of Inquiry, had it been brought to their notice,—namely, the power of performing the duties of the two proposed branches with fewer persons, and, therefore, more economically, under the present system of union. Objections.

By the existing system, an Examiner should rarely if ever be unemployed for want of business. By the proposed plan, either the Examiner in one branch, or the Clerk in the other, might be so frequently.

At present, when not on duty in the country, officiating in a vacant district, or for a Supervisor temporarily absent through illness, every Examiner is employed at the Chief Office on the survey books, in taking out official characters for promotion, until all the characters called for by the Board are completed; and then the whole force of the office is immediately applied to the equally important duty of checking the calculations of the dimensions and areas of the distillery utensils shown by the table books,—a business which is now very weighty from the great increase of the number of distilleries in the United Kingdom, the frequent alterations of utensils, and the recalculations which every such change necessarily gives rise to. This business is in fact always more or less in arrear.

At times, therefore, the great body of the Country Examiners may be out on survey, performing the duty of Supervisors; at other periods the majority of the body may be found at work in the office, all of them occupied in taking out official characters for promotion; at other times again, this body in the office may be found, (as happened to be the case when the Committee were engaged in their recent inquiries into the business the establishment) wholly occupied in working up the current arrear of calculations connected with the table books.

Thus it will be observed, that this compensating principle in the machine which keeps the whole of the parts continually at full work, must necessarily be one of economy.

The Committee are aware that there are cases in which higher principles than that of mere economy are concerned, and whether any general principle of still greater importance than economy is involved in the plan for uniting, in one office in the Secretary's department under a set of fixed clerks, every thing connected with the promotions of the establishment, is certainly another question; but the Committee are not prepared to say, that in their view they can discover any countervailing advantage which should render it desirable to alter in any way the present functions of the Examiners.

With regard to the number of Country Examiners requisite to perform the important duties assigned to them, the principle which the Committee would suggest to the Board, as a test by which to ascertain if the number is at any time excessive, is simply the full employment of the Examiners; since, if, as the Committee apprehend, the due execution of each of the classes of duty which occupy the time of the Examiners is of the utmost importance to the security of the revenue and the discipline of the service, and can in no degree be neglected without more or less of injurious result, it appears to follow that as long as the time of the Examiners is fully employed in the performance of these duties, the number of the establishment, though it may possibly be smaller than the interests of the revenue require, can never be excessive. Test for ascertaining sufficiency of Establishment.

It may indeed be a question whether the number is sufficient, if any branch of their business is in any arrear, but upon the foregoing principle there never can be an excess of establishment so long as none of the Examiners have been, during a considerable period, unemployed from want of business.

That this is the case at present, will appear from a report which the Committee have received from the Surveying-General-Examiners of the third class, who, as the Board are aware, superintend the business of the Examiners in the office, stating that not one Examiner has ever been without full employment during the last year; and that the press of business at times during the period in question, has been such, for want of a sufficient number of Examiners in the office, that these Surveying-General-Examiners have been obliged, in addition to their own duty, to perform a part of that of the Examiners, and even to call in the aid of Surveying-General-Examiners of the second and fourth classes to assist them.

The Committee, therefore, consider that it is satisfactorily proved that the establishment of Examiners is at present certainly not too large, and that any diminution of it under the existing circumstances must produce an injurious result. And as to the rate of salary received by officers of this class, who are qualified for the station of Supervisor, to which they are appointed as vacancies arise, £150 a year, the amount of the salary, is certainly very far from excessive. Result.

Surveying Department.

Twentieth Report, p. 90.

SURVEYING DEPARTMENT.

The following is taken from the Report of the Commissioners of Excise, dated 2d March, 1831, as quoted by the Commissioners of Inquiry in their Twentieth Report:—

Country Establishment, England.

2	Collectors	at £550	0	0	£1,100	0	0
11	Ditto	450	0	0	4,950	0	0
23	Ditto	400	0	0	9,200	0	0
19	Ditto	350	0	0	6,650	0	0
2	Supernumerary Collectors	148	0	0	296	0	0
317	Supervisors	200	0	0	63,400	0	0
2,568	Officers	100	0	0	256,800	0	0
76	Assistants	85	0	0	6,460	0	0
54	Supernumeraries	52	0	0	2,808	0	0
3	Collectors' Clerks	145	0	0	435	0	0
51	Ditto	140	0	0	7,140	0	0
1	Ditto	138	10	0	138	10	0
2	Ditto	135	0	0	270	0	0
2	Ditto	130	0	0	260	0	0
2	Ditto	115	0	0	230	0	0
107	Expectants	50	0	0	5,350	0	0
3,240					£365,487	10	0

Scotland.

2	Collectors	at £600	0	0	£1,200	0	0
1	Ditto	500	0	0	500	0	0
3	Ditto	450	0	0	1,350	0	0
5	Ditto	400	0	0	2,000	0	0
5	Ditto	350	0	0	1,750	0	0
75	Supervisors	200	0	0	15,000	0	0
618	Officers	100	0	0	61,800	0	0
45	Assistants	85	0	0	3,825	0	0
15	Supernumeraries	52	0	0	780	0	0
1	Collectors' Clerk	200	0	0	200	0	0
1	Ditto	150	0	0	150	0	0
16	Ditto	140	0	0	2,240	0	0
88	Expectants	50	0	0	4,400	0	0
875					£95,195	0	0

Ireland.

1	Collector	at £600	0	0	£600	0	0
5	Ditto	450	0	0	2,250	0	0
9	Ditto	400	0	0	3,600	0	0
6	Ditto	350	0	0	2,100	0	0
77	Supervisors	200	0	0	15,400	0	0
377	Officers	100	0	0	37,700	0	0
62	Assistants	85	0	0	5,270	0	0
21	Supernumeraries	52	0	0	1,092	0	0
1	Collectors' Clerk	200	0	0	200	0	0
1	Ditto	150	0	0	150	0	0
21	Ditto	140	0	0	2,940	0	0
1	Ditto	130	0	0	130	0	0
1	Ditto	90	0	0	90	0	0
35	Expectants	50	0	0	1,750	0	0
618					£73,272	0	0

Warehouse-keepers for Bonded Spirits.

Dublin	1	Warehouse-keeper	£276	18	6
	1	Ditto	276	18	6
	1	Assistant Ditto	140	0	0
	1	Ditto	140	0	0
	1	Porter, 18s. per week	46	16	0
Belfast	1	Warehouse-keeper	231	5	0
	1	Assistant Ditto	138	15	0
Cork	1	Warehouse-keeper and Export Officer	100	0	0
	8		£1,350	13	0

Scotland.

1	Register of Seizures	£50	0	0

As the security of the revenue depends in a great degree upon the activity, intelligence, and fidelity of the officers, the following regulations are strictly observed, in order to insure, as far as possible, the employment of competent persons:—

Expectants.

The age at which persons are admissible to this branch of the service is from nineteen to thirty. It is required that if they be married they should not have more than two children; that they should be healthy, active, and free from debt; and that they should possess a good knowledge of vulgar and decimal arithmetic. If found qualified they become expectants, and receive a fixed salary of £50 per annum. A certain number of these expectants are appointed annually with a view to the supply of any vacancies which may occur on the establishment.

In this station they are employed to do the duty of sick and absent officers; and, when so employed, they receive an additional allowance at the rate of £30 per annum.

As vacancies happen they become supernumeraries or assistants.

Supernumerary.

Surveying Department.

The Supernumerary attends the Collector upon the collecting-round, to carry the official books and documents (for which he must provide a horse) and to assist the Collector's clerk in filling up licences and other official documents. In the interval he officiates for absent officers, and on all occasions on which additional assistance is required.

The fixed salary is £52 per annum; but, when employed, he receives an additional allowance at the rate of £38 per annum.

Assistants.

Assistants are chiefly employed to watch the operations of soap makers and other traders, where the constant presence of an officer is desirable; and to relieve the established officers at those seasons of the year at which the operations of the manufacturers are carried on with the greatest activity. The salary is £80 per annum.

Officers.

The experience which persons acquire in these preliminary appointments enables them to enter immediately upon the duties of surveying officers, according to the demands of the service, and to the dates of their several nominations. They are then employed in charging the duties according to schemes, in which as many traders are included as the officer can conveniently survey, under the regulations laid down in his instructions. These schemes are divided into *rides* and *foot-walks*, the former comprising an extent of country in which the traders are thinly scattered, and the officer is required in consequence to keep a horse. In foot-walks the business is concentrated, and usually confined to towns and places where the traders, from the nature or extent of their operations, require to be closely and continually surveyed. Officers who have been three years in the service, and two in a ride, are eligible for promotion to a foot-walk; and after a service of nine years (three of which must have been passed in a foot-walk) they are eligible for the station of Supervisor.

Duty of Officers.

The duty of the Officer is to attend the traders under his survey upon every notice of their intention to commence an operation, at whatever time may be fixed for the purpose. He must also visit the premises at the most proper times for taking accurate accounts of the process, with a view to the charge of duty. He must, on all such occasions, record in his books the actual state and quantity of the materials, in their different stages of manufacture, and the general condition of the trader's entered premises. In many branches of manufacture the charging of the duty is a process which occupies much time, and requires the utmost dexterity and exactness. In addition to these duties the officer is required to survey and to take an accurate account of the stocks of every dealer in exciseable articles residing within the range of his particular duty.

It will thus be obvious how greatly the revenue depends on the vigilant survey of the different manufacturers, and that, in point of fact, the business of an Excise Officer is one of constant inspection and continued watchfulness. He is frequently on survey at three o'clock in the morning and as late as ten or eleven o'clock at night; and the average time at which he is actually on duty is estimated at twelve or thirteen hours a day. The number of miles performed daily by a ride-officer is not less than eighteen on an average.

Salary and Security.

The salary of ride and foot-walk officers is £100, out of which the former must find and keep a horse: the security required is £200.

Supervisors.

A number of adjacent rides and foot-walks is formed into a *district*, which is under the superintendence of the Supervisor. The principal part of this officer's duty is to check the performances of the officers, by frequent surveys at uncertain times, on the same premises; to examine their accounts; and to correspond with the Board upon all matters connected with the business of his district. He is required to keep a diary, in which he records the particulars of his own surveys and the errors which he may have discovered in the conduct and performances of the officers. The salary of this station is £200 per annum, out of which most Surpervisors are required to keep a horse: the required security is £1,000.

Upon the exertions and vigilance of the Supervisor the security of the revenue principally depends, and the duties are incessant and in the highest degree laborious. It has been calculated that the Supervisors are occupied, on an average, not less than fifteen hours a day, and that in riding districts the number of miles performed daily, on service, is twenty-three.

A Supervisor who has been employed five years in that station, and who has been altogether fifteen in the service, is eligible for the appointment of Collector.

Collectors.

A *collection* consists of several districts; and, as the office of Collector is one of very great trust and responsibility, the selection of persons to fill it is made with the utmost care and consideration, and always from persons who have filled, with credit and ability, the situation of Supervisor. The Collector proceeds to every market-town in his collection eight times in the year, at stated intervals, to receive the duties. The proper Supervisors and officers attend him; and at their meetings he inspects the Supervisors' diaries, and hears the explanations from the officers of all the charges against them, and transmits the same to the Board with his observations. In the intervals between the rounds for the collection of the duty the Collector is employed in attending the hearing of all informations in his collection, unless otherwise specially engaged in making out his voluminous accounts, and in the investigation of all questions of importance which arise within the circuit of his collection.

Various additional duties are imposed upon the Collector, which are not in any way connected with the revenue, such as the payment of the out-pensioners of Chelsea Hospital, half-pay and widows' pensions, and many other services of a similar nature.

The salaries of Collectors vary, according to the extent of the duty to be performed and the responsibility, from £350 to £600 per annum: the security required is £5,000.

Sitting Expences.

Sitting Expenses.

In addition to the fixed salaries, allowances are made to Collectors and other officers, in reimbursement of the expences incurred by them on the periodical circuits for the collection of the duties. These allowances, which are termed sitting-expences, were first granted in the year 1811; the meetings for the receipt of duties, and the transaction of the public business, which occupied many hours in each day, being held at public inns, the accommodation of which was gratuitously provided by persons who held deputations as office-keepers. These allowances were at the rate of 15*s.* a day for such portion of each day as it appeared that the officers had been actually engaged in the performance of public business. Upon a recent investigation, however, it appeared that, although the aggregate expenditure under this head formed an annual item of large amount, the value of the allowance to the individuals was not, as far as the officers were concerned, considerable; and it has been accordingly discontinued to all persons under the rank of Supervisor. The allowance of the Supervisors, who attend longer than the officers, and travel greater distances, has not been altogether abolished, but has been reduced to 10*s.* and will be suffered to expire as vacancies occur in this class, except in a few districts in which, from the extent and the number of market-towns which they include, the expense becomes unavoidably so great as not to leave the Supervisor a sufficient income for his decent maintenance.

The same principle of reduction has been applied to the Collectors, whose allowances have, in like manner, been reduced to 10*s.*; but it will be necessary to continue that amount to all Collectors, in consideration of the expenses which they necessarily incur when absent from their residences for the purpose of collectiug the duties.

Prospective reduction of Salary of certain Collections.

In the Board's Report of the 13th March, 1830, the following reductions of establishments of the Collector's branch were suggested as practicable on any ensuing vacancies; viz.—

England.

1	from	£600	to	£550
1	„	550	„	500
7	„	450	„	400
10	„	400	„	350

Making a prospective reduction of £950 per annum.

Scotland.

1	from	£600	to	£450
1	„	500	„	450
1	„	500	„	400
1	from	£450	to	£400
3	„	450	„	350
5	„	400	„	350

Making a reduction of £900.

Ireland.

1	from	£550	to	£450
3	„	450	„	400
1	„	450	„	350
7	„	400	„	350

Making a prospective reduction of £700.

Surveying Department.

Of the prospective reductions recommended in March, 1830, the following have taken place, viz.—

England.				
1	from £600	to £550		£ 50
3	„ 450	„ 400		150
3	„ 400	„ 350		150
Scotland.				
1	from £500	to £400		£ 100
1	„ 400	„ 350		50
Carried forward				£500

Brought forward				£500
Ireland.				
1	from £550	to £450		£100
1	„ 450	„ 400		50
				£650

London Establishment.

9	7 General Surveyors	at £250	0 0	£1,750	0 0
	2 Ditto	„ 230	0 0	460	0 0
42	32 Surveyors	„ 150	0 0	4,800	0 0
	10 Ditto	„ 140	0 0	1,400	0 0
8	Town Examiners	„ 115	0 0	920	0 0
84	Principal Officers	„ 115	0 0	9,660	0 0
150	Officers	„ 100	0 0	15,000	0 0
82	Assistants	„ 90	0 0	7,380	0 0
375				41,390	0 0
16	Expectants	„ 50	0 0	800	0 0
391				£42,170	0 0

The surveying branch in London and the country has always been upon a different footing, occasioned principally by the magnitude of the traders in London and other local circumstances. In the year 1819 a new arrangement of the whole business in London was made, by which a large saving of expense was effected. There being no Collectors in London, the principal superintendence of this establishment is divided amongst twelve General-Surveyors, to each of whom a particular district is allotted. There is little difference between the duties of Surveyors, Officers, and Assistants, in London, and those of the Supervisors and Officers on the country establishment, except that those called principal officers, who are promoted to that rank from that of officer after a service of not less than three years, and a strict examination of their performances, are selected for surveying the most important traders.

Pages 14—20.

The observations made by the Commissioners of Inquiry on the existing surveying establishment under comparison with 1797, 1815, &c. have been already quoted, and fully commented on, by the Committee, in the consideration of the numbers of the establishment, and the rate of per centage on the collection of the gross receipt of the revenue. It will, therefore, be unnecessary to touch again on the same topics in this place, as the Commissioners offer no objection to the establishments for Scotland and Ireland, and the question, as regards the establishment for England, has been already so fully considered.

Increase of Distilleries in Scotland and Ireland.

The Committee, therefore, will only remark incidentally, that the legal distilleries in Scotland and Ireland have increased between the years 1823 and 1835, from 103 to 248, in Scotland, and from 37 to 95, in Ireland, and as it has been found necessary for the security of the revenue to increase the number of officers beyond the ratio of the increase of the distilleries, this duty occupied in 1835, 368 officers in Scotland, and 235 in Ireland, in lieu of 103 in the former and 37 in the latter in 1823.

The Committee will proceed at once to consider the proposal and arguments of the Commissioners of Inquiry for changing the periods of collection of the Excise duties from eight times a year, by rounds, as at present, to a quarterly collection.

On this subject the Commissioners of Inquiry observe:—

Twentieth Report, p. 94. Periods of collection proposed to be enlarged.

It will be seen from the statement annexed to the description of the office of Collector, that, by a report of the Board in the year 1830, considerable reductions in "the establishment of the Collector's branch were suggested as practicable," and that subsequently some of these reductions have been carried into effect, making a saving in the general amount of Collectors' salaries of £650 per annum. Notwithstanding these reductions, however, it will be seen that the number of these officers still amount to ninety-two, [*for the United Kingdom*] and that their salaries form a heavy item in the general establishment. As the necessity for the large number of this class of officers, and the great expence incurred in respect of them, not only in their own branch of the establishment, but in all the other offices with which they are in communication, arises in a great degree from the number of accounts they are required to furnish, and the great labour and expence occasioned by the examination of these accounts in the Accountant's office, it has occurred to us to consider whether there is any necessity for collecting the Excise duties so frequently as eight times a year. The inconveniences which might arise from not having so many as eight rounds for collecting them are the possible loss of revenue by the failure of traders to pay what is charged against them; and a deficiency of funds in the Exchequer for meeting the wants of the Treasury for defraying the public expences. But there is no reason to apprehend that either of these inconveniences would arise if the number of rounds were diminished one half. The Commissioners possess various and ample securities against loss by defaulting traders; and the quarterly periods of collecting the duties might be so arranged as to correspond with the periods when the dividends on the debt are paid. But the means which the Treasury possesses of obtaining money from the Bank of England, on Exchequer deficiency bills, makes it quite certain that, in this respect, a quarterly collection would not be attended with any serious inconvenience.

The following are some of the advantages as to the saving of labour and expence that would be produced by the proposed change. The number of Collectors might be very considerably reduced, and also the number of Collectors' accounts. The business of arranging them under separate heads, examining them, auditing them, and every other business belonging to those accounts, might be greatly diminished. Much less of the time of the Supervisors and Surveying-officers would be taken up in attending Collectors when on their rounds. The traders who pay the duties would be greatly relieved by having fewer accounts to make up, and fewer journeys to perform in attending the Collectors.

Any plan, having for its object the collection of the revenue with equal security, and by means of a smaller number of Collectors, must at all times attract the Board's attention in the most decided manner, and excite an anxious wish that the prospects of success under the proposed plan may be borne out by solid arguments, when the circumstances and assumed data are thoroughly considered. Any recommendation on such a

subject coming from the Commissioners of Inquiry, who have been engaged on the subject of the Excise and its various departments during several years, would, therefore, necessarily command the full attention of the Board, and the Committee on the present occasion have gone into a consideration of the details and probable results of the plan, recommended by the Commissioners of Inquiry, respecting the arrangements of the Collectors, with every desire to do full justice to the suggestions offered. Surveying Department.

The Committee have however found solid objections, as they conceive, offered to the new plan, which, to enable the Board to judge of their weight, they now propose to detail. Objections to proposal for collecting Quarterly in lieu of by Rounds.

It appears then, that to make the Excise duties payable quarterly, in lieu of each round, as at present, would alter the period for the payment of every duty.

The effect of this change would necessarily be, that all the credits must be altered, and the whole system remodelled.

It also appears that this change must either be to the great disadvantage of the trader, or that the effect would be to leave the duties a considerably longer time in the hands of the traders, as follows :—

If, in return for the extension of the time of payment of the duty incurred, security were exacted from *all* the traders under the Excise, this would doubtless be felt as a great hardship, since the traders who now pay their duties currently, not taking the credits which are allowed by law in certain cases on satisfactory security being given, would in many, if not in most cases, find a difficulty in obtaining the required security.

If, on the other hand, the period of payment were extended from the collecting round, occurring eight times a year, to the quarter, a very great risk would be run by the revenue, through the duties due being left in the hands of the trader for so greatly increased a period.

This might even, it is conceived, be expected to induce persons to enter themselves as traders under the Excise, merely with the fraudulent view of escaping with the duties in hand before the arrival of the end of the quarter. With maltsters, particularly, this result might, as the Committee conceive, be expected under the high malt duty, as there are many malt houses to be let, particularly in Ireland, and the cost of the requisite utensils is trifling.

But, independently of the obvious objection to the plan of quarterly payments of duties without security, as regards the safety of the revenue, the objections to the Collectors going their rounds only four times a year instead of eight times, as at present, appear insurmountable, *with reference to the discipline of the service*, so essentially dependent upon the Collector's supervision at the periods of his tours on the collecting rounds.

In addition to the business of collecting the revenue performed by the Collector on the round, which certainly does not occupy the half of his time, the Board are aware that the following most important duties are executed by him on the same occasion :—

The Collector inspects the officers' survey, and other, books.

He reports in the Supervisors' diaries on each complaint brought out against the several officers of the district.

He also examines and reports upon the performances and conduct of the Supervisors themselves.

The discontinuance of half the number of these important checks in the year, by reducing the number of rounds of the Collectors from eight to four, would appear actually to endanger the whole discipline of the service, by postponing, so injuriously, the inquiries to be made before bringing out complaints against the misconduct of officers or Supervisors.

The Collector also at these periods makes the inquiries requisite for his reports upon the mass of important papers constantly referred to him, comprising complaints of traders against their officers or Supervisors, and special complaints of officers against Supervisors, or Supervisors against officers—the materials thus collected being made use of by the Collector in framing the requisite Reports to the Board, when he has returned to his station after the close of the round.

To postpone these inquiries and examinations to periods occurring only once in each quarter, instead of twice, as at present, would not only produce the greatest dissatisfaction on the part of the traders and the public, but must increase the length of the round proportionably, and by the excessive delay in forwarding reports to the Board on the various subjects thus referred to the Collector for his inquiry on the round, as well as by the similarly increased delay in reporting on special references for the consideration of the Collector, when off the round, the business of the department must, as it would appear, be thrown into the greatest confusion.

But even in an economical point of view, the Committee apprehend that the object desired would not be attained through the reduction of any considerable number of Collectors; for in the existing collections, although the business arising from the collection of the duties be supposed to be reduced by one-half (which the Committee conceive could not be the case) the number of documents connected with those branches of the Collector's duty which relate to discipline and inquiries would remain the same, being doubled in each round when occurring only four times, instead of eight times, in the year; and as this branch of the business comprises the major half of the Collector's duty, no great saving of time could on the whole be effected.

By the annexed return it will be perceived that the existing business of the Collector is very weighty when on the round, and the Committee apprehend, as already stated, that the half of the time so occupied is not devoted to the duties of collection, the duties of the other kinds, already described by the Committee occupying more than half of the Collector's time when on his rounds. Appendix, No. 7.

Surveying Department.

The Committee are therefore compelled to dissent from the Commissioners as to their recommendation on this subject, and the Committee have felt confirmed in their views by finding that those of the practical officers of the department fully coincide with theirs.

The Commissioners of Inquiry recommend the discontinuance of all cautionary surveys, that is, all surveys not made with a view of effecting a charge of duty.

They observe on this subject,—

Twentieth Report p. 95. Discontinuance of all cautionary Surveys recommended.

In the course of our several reports on the Excise duties we have had occasion to examine, in great detail, the several surveys which are called cautionary surveys, or surveys on articles which do not pay duty; and we have felt it our duty, on finding how much these surveys cost the public, how vexatious they are to the traders, and how utterly useless in protecting the revenue, to recommend that they should be discontinued on *brewers, paper-stainers, pasteboard makers, tobacco and snuff manufacturers, dealers in tea, wine, brandy, and vinegar, and retailers of spirits.* Upon examining how far it is expedient to continue these cautionary surveys of several other trades, we have come to the conclusion that they ought to be discontinued on all those trades which do not pay growing duties; so that the only surveys which should remain would be those on maltsters, soap makers, brick makers, paper makers, glass makers, distillers, rectifiers, and vinegar makers. The effect of carrying these recommendations into effect would be to relieve 566,303 traders from the Excise survey, and to continue it on 21,614. By these means an opportunity would be afforded of making a very large reduction of surveying officers, and giving relief from vexatious interference to many branches of trade.

The recommendation contained in the foregoing extract, by which it is proposed, not only that the Excise survey hitherto kept up to protect certain Customs duties, should be discontinued, but that the survey on dealers and retailers in British spirits, hitherto deemed indispensable for the security of the large Excise duties on this article of home manufacture, by acting as a powerful check against the circulation of illicit spirits amongst the retailers should also be abandoned,—is accompanied by a return given in the subjoined extract:—

Twentieth Report, p. 96. Return of Traders under Survey.

The following is a Return of the several trades subject to Excise survey, and of the number of traders surveyed in each trade in 1835, distinguishing England, Scotland, and Ireland. The total number of traders surveyed was 587,917:—

	England.	Scotland.	Ireland.	Total Number.
Brewers of Beer for Sale, viz.—				
Common Brewers	1,918	216	232	2,366
Retail Brewers	23	22	..	45
Brewing Victuallers	25,456	323	4	25,783
Other Brewers	14,521	..	..	14,521
Total number of Brewers	41,918	561	236	42,715
Maltsters	12,695	1,171	388	14,254
Soap Makers	263	39	..	302
Brickmakers	5,711	127	..	5,838
Paper Makers	442	49	57	548
„ Stainers	94	1	45	140
Pasteboard Makers	56	1	..	57
Glass Makers	116	13	6	135
Distillers	13	248	95	356
Vinegar Makers	39	5	5	49
„ Rectifiers	2	..	..	2
Pyroligneous Acid Makers	28	1	2	31
Rectifiers	105	8	19	132
Tobacco and Snuff Manufacturers	303	151	291	745
Tallow Melters	2,737	188	..	2,925
Glass Pinchers	56	..	..	56
Malt Roasters	20	1	3	24
Crude Pyroligneous Acid Makers	24	5	..	29
Soap Claimants	2,374	327	..	2,701
Whitelead Makers	..	..	..	..
Snuff Mills	3	4	..	7
Card Makers	6	..	..	6
University Printers	3	2	2	7
Iron-liquor Makers	1	..	..	1
Spirit Grocers	..	..	45	45
Dealers in Brandy	2,082	58	98	2,238
„ Wine	1,812	34	218	2,064
„ Tea	79,181	13,590	12,203	104,974
„ Tobacco	148,850	13,027	11,989	173,866
„ Vinegar	77,539	2,351	3,593	83,483
Spirit Dealers who have also Retail Licences	1,094	511	318	1,923
Retailers of Spirits	47,384	16,391	18,957	82,732
„ Wine	18,701	2,527	2,772	24,000
„ Sweets	556	29	48	633
Beer Dealers	905	30	33	968
Retailers of Beer not to be drunk on the Premises	23	22	..	45
„ Beer, under 1 William 4, c. 64	34,568	..	..	34,568
„ Cider only, ditto	1,140	..	..	1,140
Corn Mills	..	..	1,882	1,882
„ Kilns	..	..	2,296	2,296

Surveying Department.

Cautionary Survey and Permit System.

The Committee would first remark on this table, that from the technical manner in which these numbers are set out in all returns, it is pretty certain that readers in general would be under a wrong impression as to the number of *persons* or *houses* under survey, and possibly the Commissioners of Inquiry themselves may not have been free from this impression. Every license taken out constitutes, in Excise phrase, a trader; so that if one individual has six of such licenses he would be reckoned as six traders. Thus retailers of spirits are occasionally dealers also; they are often also dealers and retailers of wine, and are not unfrequently dealers in tobacco: they have also very commonly a license as brewers, and another as dealers in vinegar.

Thus one individual may unite seven trades in his own person, and consequently may have been reckoned in the list adverted to by the Commissioners of Inquiry, as six or seven traders under survey.

It is obvious that an extremely exaggerated view of the time and labour expended by the Excise officers in the cautionary surveys of this body of traders may thus be taken. It occurred to the Committee therefore that it would be very desirable to procure, if possible, a return of the number of *persons* thus under survey; but it seems that there is no mode by which to ascertain this from the documents, with accuracy, unless by such a protracted scrutiny as would be beyond the value of the object.

The Committee would observe that the survey had been discontinued, previously to the publication of the Twentieth Report, on eleven of the classes of cautionary traders comprised in the Return in question, viz.—

Paper Stainers,	Retailers of Sweets,
Dealers in Wine,	Beer Dealers,
Ditto Tea,	Retailers of Beer, not to be drunk on the premises,
Ditto Vinegar,	Ditto Beer, under 1, Wm. IV. c. 46,
Retailers of Wine,	Ditto Cyder, ditto.

The number of these traders amounted, according to the return, to above 250,000.

The three remaining principal classes of traders under the cautionary survey, are the brewers, those vending spirits, and those manufacturing and dealing in tobacco and snuff.

These in fact may be said almost to complete the number of traders under cautionary survey, as they amount together to about 300,000 traders, according to the return.

On the brewers the survey still kept up is very slight, and might perhaps be discontinued altogether, but for the reason assigned by the Surveying-General-Examiners in their annexed Report, viz. the great facilities offered by breweries for illicit distillation; and the apprehension which may naturally be entertained, that if the visits of the Excise officers should be wholly discontinued, the temptation to engage in the manufacture of illicit spirits might not, in very many cases, out of so large a body of brewers, be resisted—renders it desirable that the visits of the Excise officers should still be continued occasionally on brewers. It may be added that the time of the officers consumed in this survey can be but very trifling.

Appendix, No. 22

With regard to the tobacco and snuff traders—whilst the survey on spirit dealers and retailers is for the protection of an Excise duty, that on tobacco manufacturers and dealers is for the protection of a duty with which the Excise revenue has no concern.

It is obvious, therefore, that the Board of Excise can have no desire to continue the survey on tobacco dealers or tobacco manufacturers, excepting in as far as this may be considered advantageous by those more directly interested in the question. It rests, then, with the Chancellor of the Exchequer and the Lords of the Treasury to determine this point; but if the Board of Excise is called upon to report as to the utility of the survey on the dealers in preventing the free sale of smuggled tobacco, they will of course do so according to their opinion of its effects. The Committee are aware that the Board have already given an opinion in favour of the utility of this survey; but, feeling confident that the Board are fully open to conviction on this, or any other subject, in case preponderating evidence of a contrary tendency to their former views should be brought before them, the Committee have entered upon this question again as a new subject, and they have also required the most able of the Surveying-General-Examiners to reconsider it and report, in order that the Committee might have the advantage of not trusting solely to their own impressions. The result of this investigation is a decided conviction on the minds of the Committee, as well as of Mr. Hetherington, Mr. Logie, and the other Surveying-General-Examiners who have reported on the subject, that the abandonment of this survey can hardly fail to offer great additional facilities to the disposal of smuggled tobacco, and consequently that it would give a new impulse to its clandestine introduction into the country. But as this is not a question of interest to the revenue of Excise, the Committee feel that it cannot be their part to do more than simply to state the opinion they have been compelled to adopt after the most dispassionate consideration of this question. It will be for others to determine whether the degree of protection thus afforded to a branch of Customs revenue, and to the supposed interests of the fair trader, on an article charged with so peculiarly high an import duty, is of sufficient value to call for a continuance of the Excise survey. The great body of respectable persons connected with the tobacco trade appear to be desirous that the system of survey and permits should be continued on tobacco, as a protection to the fair trader, rendered necessary by the existing duty of 800 or 900 per cent. on the cost of the article; but this opinion on the part of the trade does not appear to have produced any effect on the recommendations of the Commissioners of Inquiry.

With regard to the value of the survey on retailers of spirits, every argument applicable to the question, as regards tobacco, appears to apply to that of Foreign spirits, with others in additiou, peculiar to British spirits.

Surveying Department.

Cautionary Survey, and Permit System.

An argument has been adduced, by some persons, against the necessity of the Excise survey, in the case of Customs' articles of import, founded on the fact that so many hundred thousand pounds a year are expended on the coast guard establishment, and that this guard against smuggling must be supposed to be effective if it is worth keeping up. The Committee do not regard this argument as of weight, since, if it is notorious that certain articles *do find their way into the country in large quantities illicitly*, in spite of the exertions of this force, it does not appear in any way to follow that it may not be wise to place a very considerable additional impediment in the way of the circulation of the illicit article by the licensed dealers and retailers.

But in the case of British spirits, subject as these spirits also are to a very high duty, there is the intervention of no active coast guard between the illicit distiller, and the vendor for consumption. It cannot, therefore, be contended that the check of a survey on the licensed dealers and retailers of spirits can be otherwise than highly advantageous to the revenue, *provided the check be really valid.*

The argument of objections to the survey in this case, then, assumes a somewhat different form, declaring that as no *certain* account can possibly be taken of the quantities sold by retailers over the counter, in as much as no checking permits can exist for this quantity, the stocks of retailers will generally show a decrease, through these sales, sufficiently large to cover and protect the illicit spirits which the retailers may once get into their possession. This is doubtless, at first view, a plausible objection, since, supposing the fact to be as assumed, that the trader had at all times a decrease in his stock ready to cover the receipt of a quantity of illicit spirits once successfully brought into his cellars,—the conclusion arrived at would be a legitimate deduction from the premises; and this is obviously the view taken of the subject by the Commissioners of Inquiry.

The Committee, however, are unable to acquiesce in this view, and for the following reasons:—

Although undoubtedly the retailer, who habitually sells considerable quantities of spirits to daily consumers over the counter, or in quantities too small to require a permit when sent out, has thus a daily accruing decrease in his stock between the officer's surveys, he yet cannot make use of this decrease to any extent, in the manner supposed, without convincing his surveying officer of the nature of his practices, though the officer should have failed to detect him in the particular act. It is to be observed that the decreases of all such retailers are generally pretty regular in relative amount, according to the periods of the year, and if an officer, who is accustomed to meet with decreases in the retailer's stock of 20, 30, or 40 gallons, in surveys made at certain intervals, should find a very trifling decrease in the stock on any such occasion, his first object would be to learn whether there was any cause which could fairly account for the variation, and if the result of his inquiries were to ascertain that the house had continued open, and frequented as much as usual, during the period in question, the officer would become morally assured that the trader had been guilty of some fraud or breach of regulation, by introducing spirits into his stock without permits or by lowering strong spirit with water, within the legal limit, without giving the officer the previous notice which the law requires. It is not difficult to satisfy himself as to which of these acts has been committed, and in any case, his suspicions being excited, it becomes his duty and his interest immediately to lay plans for detecting the trader in the introduction of illicit spirit into his stock, by making unexpected surveys at unusual intervals, and a detection of the fraudulent retailer will probably soon ensue.

But there is also a further means of conviction which the survey, stocking, and permit system afford. A dealer or retailer who purchases a smuggled or illicit article, can rarely do this to any extent without the privity of some servant;—at all events the smuggler himself is cognizant of the details of the arrangement, and nothing is more common than for information to be privately received by an officer from one of these sources, of the delivery or the intended delivery of the illicit article. A check survey is made at the moment considered most proper for detection, and, if the spirits have been received, an illegal increase in stock is most probably found, since the retailer can seldom obtain the spirits at the precise moment at which his stock would show a sufficient decrease, and might reckon on the retail of a few days as a means of getting rid of a temporary increase in his stock before the arrival of the officer for the purpose of survey.

The discovery of such an increase ensures conviction, and although the information through which the fact of the fraud, and the period of its perpetration is obtained, is wholly unconnected with the survey, yet *it is only through the survey and permit system that the means of conviction commonly exist.* Without this system, the conclusive proof of the discovery of an illegal increase in the stock,—there being no permit to cover it,—could not exist; and although direct testimony from the servant or the smuggler, if brought forward against the party in court, might possibly convict him,—yet, it is notorious that many persons are not unwilling to give private information of a fact which is to be acted upon without their names being publicly made use of, who could not be induced to come forward as direct evidences on a prosecution. Besides which the uncorroborated evidence of such a person as a servant, possibly of bad character, or of a smuggler, would probably not be of sufficient weight to convict a trader denying the imputation, when no other means should exist of proving whether the spirits in his cellar had been received in the one way or the other.

The permit and survey system, however, by giving the means of determining, through the discovery of an increase in a stock without a corresponding permit, that fraud or breach of regulation has existed, instantly affords the requisite legal proofs, and convicts the offender.

Surveying Department.

Cautionary Survey, and Permit System.

The permit and survey system also must often act as a means of *preventing* the intended receipt of smuggled or illicit articles by a trader. It is necessary, as has been already explained, that in order to receive the article into his stock without the greatest chance of discovery, the trader must seize the opportunity of a decrease, created since the preceding survey, by sales over the counter, or in small quantities not requiring permits. As soon as a trader is suspected of illicit practices, it becomes the duty of the officer to make surveys upon him at unexpected and more frequent periods, by which if he fails to discover an illegal increase in the trader's stock, he at least deprives the trader of a means of covering any fraud, since the taking the stock on each survey necessarily cuts off the credit in the stock created by the small sales, and obliges the trader, if he receives without permit, spirits, or any other article requiring a permit, to do so under the certainty of detection and conviction through the increase created, in case a survey of his stock is made before the increase shall have been disposed of.

On the foregoing grounds, the Committee cannot but consider the permit and survey system as of great efficacy, and that it affords so important a check against the consumption, through sale by dealers and retailers, of spirits not received by regular permit, that a serious injury to the Excise duty on British spirits would arise from its discontinuance.

And in this opinion the Committee find themselves fully countenanced by the most able Surveying-General-Examiners, and the highest authorities in practical matters in the department.

They, therefore, feel obliged to express an opinion decidedly opposed to that of the Commissioners of Inquiry as to the necessity for continuing the survey and permit system on dealers and retailers of British spirits; and as the greatest confusion must arise from allowing Foreign spirits to be exempt from the survey, whilst British spirits should be subject to it, they feel that although the Excise has no direct interest in protecting the import duty on Foreign spirits, yet, that the interests of the *Excise revenue* do require the continuance of the check by survey on Foreign spirits, as otherwise the check on British spirits, found in the same stock with Foreign spirits, could not be made effective.

With regard to the several other traders under the cautionary survey of the Excise, they amount, according to the return given by the Commissioners of Inquiry already quoted, to less than 10,000 in number consisting of eleven classes, viz. :—

Pasteboard Makers,	White Lead Makers,
Tallow Melters,	University Printers,
Glass Pinchers,	Iron Liquor Makers,
Malt Roasters,	Corn Mills,
Crude Pyroligneous Acid Makers,	Corn Kilns.
Soap Claimants,	

The necessity for continuing the cautionary survey on these remaining traders the Committee have considered fully with the Surveying-General-Examiners, and they agree in the opinions embodied in the report of these officers, annexed, as to the means of discontinuing the survey, without injury to the revenue or fair trader, on four of these classes, viz. :— Appendix, No. 20.

Tallow Melters,	White Lead Makers, and
Malt Roasters,	Iron Liquor Makers.

Amounting together to 2,950 traders, according to the return.

With regard to the remaining seven of the foregoing eleven classes, the Committee concur with the Surveying-General-Examiners in considering that the existing survey or inspection of the Excise officer should be continued :—

That on Pasteboard-makers, only fifty-seven in number, being requisite to prevent paper, on which the duty has not been charged, from being fraudulently removed from the paper-mill, and its identity destroyed with little chance of detection, through its being at once made into pasteboard, on premises to which the Excise officer would not have access :—

That on Glass pinchers, only fifty-six in number, being necessary to protect the duty on flint glass :—

That on the makers of crude pyroligneous acid, only twenty-nine in number, being required to protect the duty on vinegar :—

That on the University printers, only seven in number, to take account of the paper previously to printing, on which the drawback of duty is to be subsequently claimed :—

That on Soap claimants, to keep a check on the soap received by them for the purpose of being used in manufactures which will give a claim for an allowance of the soap duty ;—and

That on Corn mills and kilns for drying and grinding corn, in Ireland, to enable the officers to have access to them when desired, and thus to afford the means of discovering and seizing illicitly made malt which was commonly prepared for use in such kilns and mills, before the passing of the Act 1 & 2 Wm. 4, c. 55, by which this right of inspection was instituted.

Proceedings against Officers for Collusion.

On the subject of some officers who had been guilty of frauds on the revenue in collusion with traders, and who were dismissed from the service without being prosecuted,—the Commissioners of Inquiry make the following observations :—

On the subject of officers dismissed from the service in cases of improper conduct, we beg to make the following remark, It would appear, from part of the examination of Mr. Hetherington, that the Commissioners had omitted to order some officers to be prosecuted who had been guilty of great frauds on the revenue. Omissions of this kind must be most injurious in such a matter as the collecting of Excise duties; where from the nature of the service, every officer is necessarily so much

Twentieth Report p. 103.

Surveying Department.

exposed to be tempted to be guilty of corrupt practices. Nothing but a strict and, at the same time, just exercise of the powers of punishment and reward can preserve a proper performance of duty; and, therefore, we are of opinion that one of the most important functions of the Commissioners is to take every opportunity of punishing and exposing officers who are found guilty in the smallest participation in fraud.

Facts relating to non-prosecution of officers misunderstood by Mr. Hetherington.

Mr. Hetherington, in his evidence, referred to in the preceding quotation, exhibits a desire, in which the Board fully participated, that the officers guilty of the frauds in question should have received a graver punishment than that to be inflicted merely by dismissal from the service. Mr. Hetherington, however, in expressing surprise that "they had not been prosecuted," and stating that "those trials ought to have taken place "before now," shows, what, from his being unconnected either with the Solicitor's or the Secretary's offices, may naturally be expected, that he is wholly unaware of the circumstances connected with the points he alludes to; and the expression of an opinion on his part, erroneous from the above cause, appears to have given a wrong impression of the facts to the Commissioners of Inquiry, who, however, could have had no difficulty in obtaining a correct account of the particulars, by the examination of any persons in the department having access to the papers,—the Commissioners, the Solicitor, or the Secretary,—who would have been able to speak with certainty on a subject on which Mr. Hetherington was only able to speak from supposition.

It appears from a report of the Solicitor, in Ireland, on this subject, that, as regards one of the cases alluded to, after the institution of criminal proceedings, by the Board's order, against the officer, the prosecution was abandoned under the opinion and advice of the Attorney General, for want of sufficient evidence, and that proceedings by a bill of discovery against the distiller for recovery of the duty alleged to have been suppressed, which were recommended by the Attorney General, have been suspended through the defendant having presented a memorial to the Treasury, no answer to which has been hitherto communicated; and that in the other case referred to by Mr. Hetherington, the Attorney and Solicitor General stated that they could not advise the institution of criminal proceedings, in consequence of the single testimony of the Crown's witness being unsupported and unsatisfactory. The law officers, however advised proceedings by information against the distiller for recovery of the duties withheld, and the suit is now in progress.

The following recognition by the Comissioners of Inquiry of the perfectly satisfactory manner in which the important functions of the Board, in regard to appointments, promotions, and dismissals are discharged, cannot but be gratifying to the Board :—

Twentieth Report, p. 104. Management in Appointments Promotions &c. approved.

Full explanations are given in the foregoing extracts from the evidence of the rules and proceedings according to which the business of appointing, promoting, and dismissing officers is managed. These rules, and the manner in which they are at present carried into execution, under the direction of the Commissioners, appear to be well calculated for the object in view; and we have had reason, in the course of our inquiries, to believe that this important branch of the duty intrusted to the superintending authorities, has been exercised with the attention to justice and impartiality, and at the same time with that degree of firmness and decision which is necessary to maintain the general efficiency of the subordinate branches of the department.

With regard to the concluding part of the following extract, the Board will immediately perceive that the Commissioners of Inquiry appear to be under a misapprehension on the points referred to :—

Twentieth Report, p. 104. Objection to supposed manner in which results of inquiries relating thereto, are brought before the Board.

It has however appeared to us, that although the general principles on which this branch of duty has been performed leave no ground for the suggestions of any change, there are some of the details relating to these proceedings in which some degree of alteration might with advantage be introduced. We have been led to think that there is a want of system in the preliminary arrangements by which the several facts, and other points of information necessary to the due execution of this part of the business of the Commissioners, are brought under their notice; and especially it has appeared to us that the results of the different examinations and inspections are not brought together, and subjected to a regular investigation and revision in one office, as they ought to be, before they are placed before the Commissioners; *the consequence is that the various inquiries which are made with the view of placing officers in the first instance on the establishment, of promoting them, or of dismissing them, find their way to the Commissioners through unconnected channels, and without any such complete preliminary examination and consideration, by competent subordinate officers, as ought to take place, to assist the Commissioners in forming correct decisions.*

Explanation of Practice.

The Board are aware that the Correspondent is charged with the record, and issue, of the orders of the Board, relating to nominations for instruction for the surveying establishment.

He issues the Board's order to the Supervisor to inquire and report as to the fitness of the nominee for such instruction: and on the certificate, addressed to the Board by the Supervisor, being received, specifying that the nominee possesses the requisite qualifications as to age, number of family if any, knowledge of arithmetic, skill in writing, &c. the further order to the Supervisor to place the party under the instruction of an officer of Excise, is also issued through the Correspondent.

The Supervisor's second certificate, declaring the pupil to be instructed and qualified to perform the duties of an officer, is, after examination by the Correspondent, read to the Commissioner in the Correspondence Committee, and when found to advert to all the requisite points, according to the form required, is referred to the Secretary, as the pupil becomes entitled to salary from the date of the approval of the second certificate,—being thenceforward an "Expectant," and employed and stationed by the Board wherever his services may be required.

The Correspondent is responsible for the correctness of the certificate, as to form and detail, before it quits his office to be lodged with the Secretary. An imperfect certificate is referred back to the Supervisor for amendment.

It can therefore hardly be doubted that "the preliminary examination and consideration by the competent "subordinate officer," is complete, as regards the certificate of the nomination, the instruction, and the certificate of fitness of a pupil after instruction, for the due discharge of the duty of an officer.

Surveying Department.

With regard to promotions, the documents, as the Board are aware, are brought before them by the Secretary, who obtains their orders for the examination of the books of the several applicants whose names have been previously recorded (after the requisite reports from the Collector as to general conduct and character, and the length of service has been ascertained) as not unfit, through official objections arising from outstanding censures, for promotion, in case their competency should be proved by the result of the examination of the books.

Practice respecting promotions;

A full description of the means by which this examination is effected, and of the manner in which the results are brought before the Board by the Secretary, and the decision of the Board is taken, in each case, is unnecessary here, as it is given at length in a "memorandum detailing the practice of the Board of Excise "in regard to promotions in the surveying branch of the Excise service," printed in the Appendix to the Twentieth Report of the Commissioners of Inquiry, annexed by the Committee to the present Report. It is certain, however, that in the case both of promotions and dismissals, the Board never decides "without "such complete preliminary examination and consideration, by competent subordinate officers, as ought to "take place to assist the Commissioners in forming correct decisions."

fully explained. Appendix, No. 21.

Indeed, were the fact otherwise, the Committee do not see how "the rules and the manner in which they "are at present carried into execution under the direction of the Commissioners," could "appear to be well "calculated for the object in view," as stated by the Commissioners of Inquiry in the extract previously quoted.

The Commissioners, however, proceed in a paragraph already in part alluded to under a former head, as referring to the Diary Office, to recommend the establishment of a special branch of the Secretary's office for the following purposes:—

> In order that full benefit may be derived from the labour and expence bestowed on examinations and inspections relative to the conduct of officers, we recommend that a special office should be established, as a branch of the Secretary's office, for superintending all this kind of business. That the certificates of the Supervisors who examine expectants should be returned to it; that the business which is now done in the Diary office should be done in it; that the examining of the surveying books of officers, with a view to promotion, which is a branch now performed by the third class of Surveying-General-Examiners, and by the Country Examiners, should be done in this new office, by clerks selected from Supervisors of long standing; and that the reports of the Surveying-General-Examiners on the conduct of officers should be returned to it. We also recommend that each document, before it is brought forward for decision before the Commissioners, should be previously examined in this office; and a report made upon it by the Chief Clerk, containing a reference to past proceedings, if any, connected with it, and his opinion as to the decision which should be given.

Twentieth Report, p. 104. Transfer of Business to new branch of Secretary's Office,

On the suggestions contained in the foregoing paragraph, the Committee have to remind the Board that they have already reported, under the head of the Diary office, that they saw no reason to object to the recommendation as regards that office. The business performed in it, although very satisfactorily executed under the existing arrangements, is certainly of that kind which may be regarded as naturally connected with the Secretary's department; it might, therefore, be not improperly placed under the direct control of the Secretary, and the same clerks would probably not perform the same business less well, in a branch of the Secretary's department, than, as at present, in a more independent office.

Page 84. acquiesced in, as regards business of Diary Office,

Nor does it appear to the Committee that there would be any objection to the suggestion, that this branch should be particularly connected with "examinations and inspections relative to the conduct of officers," and business of that kind. Reports from the Surveying-General-Examiners on inspecting tours, and other papers relating to the discipline of the service, might with propriety be referred to this office, to be there collected and prepared for the Secretary to lay before the Board, and to be eventually lodged there when disposed of. In like manner the certificates of Supervisors, as to fitness, &c. of pupils, now referred to the Secretary from the Correspondent's branch, may be lodged in this new office.

and examination of reports of Surveying General-Examiners on Inspections and papers relating to discipline:

The business above enumerated, thus proposed to be transferred to the Secretary's department, may probably be advantageously annexed to the new branch of the Secretary's office, which has been recommended, on the discontinuance of the Security office, for the performance of the important duties now executed by the Security office in constructing and keeping up the registers of the establishment, &c.

With regard to the recommendation, "that the examining of the surveying books of officers, with a view "to promotion, which is a branch now performed by the third class of the Surveying-General-Examiners, "and by the country Examiners, should be done in this office,"—the Committee have already explained the objections to this proposal, under the several heads of Surveying-General-Examiners, and of country Examiners,—pointing out that the characters taken out for promotion by the examination of books, by the Surveying-General-Examiners, are, among others, those of *Supervisors* for promotion to the superior and highest stations, viz.—of Surveying-General-Examiner and of Collector; and that this duty being capable of satisfactory performance by that class only who have proved themselves fitted for the higher station by having been themselves promoted to it after a similar examination of their own books, "clerks selected "from Supervisors of long standing," could not be regarded by the Board as properly qualified for this duty, which must, therefore, continue to be performed by Surveying-General-Examiners, as at present. The Committee have also explained in what manner the transfer of the examination of the books of officers for promotion, from the Examiners, as at present, to the clerks in the proposed new branch of the Secretary's

objected to as regards examination of Books for promotion.

Pages 106, 109.

Surveying Department.

office, would be inexpedient in an economical point of view, and as not possessing apparently any sufficient countervailing advantage to render it desirable.

The Committee, therefore, consider that the examination of books for promotion cannot be so well or so economically provided for under any change of plan, as under the existing arrangement, and they would recommend that this should be continued under the superintendence of the Surveying-General-Examiners, as at present.

With regard to the first part of the concluding recommendation of the paragraph quoted,—that each document before being brought forward for decision should be previously examined in the new office,—this, it is conceived, must, as a matter of course, be the case on the transfer of the business now similarly performed in the offices hitherto charged with it; but as to the final proposal that "a report be made upon it (each "document) by the chief clerk, containing a reference to past proceedings, if any, connected with it, and "*his opinion as to the decision which should be given,*" the Committee conceive that the existing practice, by which the facts are so brought out by the necessary reports, or by former papers annexed, as to enable the Board to form a sound judgement upon the facts, without receiving any written opinion from their clerk as to what their decision ought to be,—is both in principle and practice preferable.

Objection to report of Opinion of Chief Clerk on each document.

The Commissioners of Inquiry make the following observations on the mode of ascertaining the fitness of an expectant for the station of supernumerary or assistant:—

Twentieth Report p. 105. Second examination of Expectants suggested:

It appears, from a return in the Appendix, that every person who is appointed an expectant, is instructed by an officer during a period which must not be less than six weeks, and as much longer as is necessary to enable the Supervisor who examines his qualifications to certify that he is fitted to survey the different traders under the Excise. We are of opinion that there ought to be another examination of every expectant, previous to his being appointed a supernumerary or assistant officer, and that this should be made by two Supervisors.

Personal examination no test;

On this recommendation the Committee have to observe that the fitness of an expectant for promotion is not determined at any time by personal examination, any more than that of an officer or a Supervisor. The fitness in all cases is ascertained by an inspection of the performances of the parties.

Thus, when pupils are certified for as qualified to perform the duties of an officer, the certificate arises out of a strict examination of the performances of the pupils on survey: and as expectants are generally in constant employment for a long time before they are appointed supernumeraries or assistants (stations below that of officers, for the duties of which they have been declared qualified), their daily performances are closely examined by the Supervisor under whom they may be stationed, who reports all irregularities and mistakes in the performances of the expectants, in his diaries, which, as the Board are aware, are also examined by the Collector before being transmitted to the Board. Besides which, under a general order of the Board, it is the duty of each Supervisor to report specially, at the close of every first, third, fifth, and seventh round, on the conduct and abilities of every expectant in his district, specifying what improvement each has made; and all such reports are examined by the respective Collectors, who countersign them, in approval, unless they see some cause for objection.

And in order that none of the points, deemed by the Board to be of importance, should be omitted in such special reports, the reports are required, by another general order, to be made out in strict conformity to certain directions; and it is the duty of the Collector to see that such report of each Supervisor in his collection is duly prepared according to such directions.

object of suggestion attained under present practice.

Although, then, from the nature of the service, the performances of the expectant cannot be reported on by two Supervisors, there being but one Supervisor in each district, they are in fact reported on by the Collector as well as by the Supervisor, and the object of the Commissioners of Inquiry therefore appears to be effectually answered.

On the periodical removals of officers, the Commissioners of Inquiry make the following observations:—

Twentieth Report, p, 105. Periodical removals proposed to be discontinued.

According to a scheme which was introduced by Mr. Pitt, all surveying officers (not being Supervisors), after having been employed for four years in one station, are removed to another. Although among the advocates of this plan there are many persons who are considered of high authority, we are strongly of opinion that the reasons which are given against it in the extracts from the evidence of Mr. Hetherington and Mr. Logie, and in a letter from Mr. James Galbraith, point out so forcibly its defects, that it ought to be discontinued.

On this subject, the Committee have to observe that after giving all the consideration to it which its importance calls for, they feel that the arguments adduced by the Surveying-General-Examiners, Messrs. Hetherington and Logie, when examined by the Commissioners of Inquiry on this subject, are not by any means conclusive to their minds; and, as regards the authority of their opinions,—those of other gentlemen in the service, who, from having also filled the station of Surveying-General-Examiners with not inferior ability, must be considered equally capable of forming a correct judgement from experience, are directly opposed to the views of Messrs. Hetherington and Logie on this subject.

Arguments for discontinuance not conclusive.

Differences of opinion.

The Commissioners of Inquiry also themselves admit that "among the advocates for this plan there are "many persons who are considered of high authority."

The substance of the arguments adduced by Messrs. Hetherington and Logie appears to be, that when once an officer and a trader are in collusion, it is generally hopeless to attempt to destroy the propensity that actuates them: and that the corrupt officers when sent into new districts, induce new traders to bribe them, whilst the corrupt traders corrupt new officers.

Surveying Department.

Periodical removals.

It may surely be hoped that it is taking an unnecessarily unfavourable view of the subject to suppose every man, or even the great majority of persons, open to bribery whenever the opportunity may offer, even if detection were wholly improbable; and when the chances of detection must always be considerable, especially on the arrival of a new officer in the station, whose surveys would probably afford the means of detecting collusion on the part of his predecessor, a great additional inducement to honesty must exist, which must be expected to operate upon a portion even of those who would not have virtue to resist the temptation, if detection could be viewed as wholly unlikely.

Original object of the system.

Page 129.

But the Committee apprehend, from what they have learnt from those who may be regarded as authorities in this matter, that the removal of officers, periodically, was not originally intended to protect the revenue against collusive frauds, but against those losses arising from the officer habitually dropping some portion of the gauge in favour of the trader—a practice supposed at that time to have existed extensively, and which the feeling on the part of the officer that he was fixed for life in the neighbourhood in which he was placed, and that his interests were common in a great degree with those of the population around him, was likely to produce.

It is obvious that an officer fixed in a station for life, with his family employed around him, would feel in a very different position towards the traders under his survey, from that of an officer with no local connection, and who knew that his residence in that station was only temporary; and, upon the general principles that actuate human nature, he would have a much stronger inducement to give the traders the advantage of easy gauges, in the former than in the latter case.

Now it has been estimated that dropping half the tenths in gauging malt in the couch, would make a difference of from two to three per cent. on the whole malt duty. Great differences would also be produced by a similarly easy gauge on spirits and other articles. Whilst therefore the expense of the removals throughout the United Kingdom averages, for the last six years, rather less than £4,000 a year, as shown by the table in Appendix No. 55, in the Twentieth Report, which also states the expense for the year ending 5th January, 1836, at £3,832 8*s.* 8*d.*, the loss of revenue from the effect of any such principle of favour to the trader as that adverted to, if at all generally acted upon by the officers, might be fifty fold greater than the saving to be effected by a discontinuance of the system of removals.

Opinion of Parliamentary Commissioners, 1825, in Twelfth Report. p. 31.

It may be proper to add that the Parliamentary Commissioners of Inquiry on revenue arising in Scotland and Ireland reported, in 1825, strongly in favour of the system of the periodical removals of Excise officers, of which they recommended the extension to Scotland,—"care being taken that officers are not "removed to a greater distance than is necessary, and that the allowance made to them is on every occasion "fully adequate to their fair and reasonable expences."

Expenses allowed.

The Board are aware that their practice is to allow the reasonable expenses actually incurred by the officers in their removals.

Change of existing system cannot be recommended.

On the whole the Committee cannot venture to coincide with the present recommendation of the Commissioners of Inquiry, that the existing system of periodical removals of officers should be discontinued, although they are aware that it would be a very popular measure with the officers, and not otherwise with the traders.

The Commissioners conclude their remarks under the head of Surveying Establishment, with some observations, respecting the divisions of districts and collections, as follows:—

Twentieth Report, p. 107. Payment of Duties within the limits of Chief Office.

In the district of the Chief Office some change is clearly necessary. At present traders who reside just beyond the extremity of Southwark have to pay their duties at Greenwich; those who reside near Croydon have to pay their duties at the Chief Office; those who live in one part of the parish of St. Pancras are in the Hertford collection, while those who live in another part are in the district of the Chief Office.

On these points, the Committee, being fully aware how desirous the Board are at all times of removing any inconveniences felt by traders from having to go further than is necessary for the payment of their duties, referred the paragraph quoted to the consideration of the Surveying-General-Examiners, desiring them to suggest any such alterations in the limits of the several collections as might enable the traders adverted to, to pay their duties at the nearest town; and with reference to those traders alluded to in the first part of the paragraph quoted from the report of the Commission, as residing just beyond the extremity of Southwark (in Surrey collection), and having to pay their duties at Greenwich (in Rochester collection,)—the Surveying-General-Examiners of the first class have reported "that they are not aware that any alteration is necessary "in the limits of Rochester and Surrey collections, there being no growing duty traders, except a few brick "makers between Deptford and London, and those traders being as near to Deptford as to the Chief office." They add, as regards those stated by the Commissioners to "reside near Croydon, who have to pay their "duties at the Chief Office,—that the traders residing near to Croydon pay their duties at Croydon, which is "in Surrey collection, and do not pay them in London; and that they believe that all traders in Croydon "district pay their duties at the nearest market town;" and, as regards the traders in any other part of the neighbourhood of London,—"that they do not know of any growing duty trader in the neighbourhood of "London, who is not collected at the nearest market town."

No necessity for alteration of practice.

The Committee conclude, therefore, that the Commissioners of Inquiry have been misinformed as to traders residing and paying their duties at the several places, mentioned by them in the paragraph in question.

Result.

The Committee regret that their observations on the suggestions and remarks of the Commissioners of

Surveying Department.

Result.

Inquiry, under this head of establishment, have extended to such length, but from the importance of the subject of cautionary surveys, and other matters adverted to, they felt it of importance to go into such a consideration of the several questions as would enable them to state with sufficient fulness the grounds upon which, whilst acquiescing in several of the suggestions of the Commission, they have been compelled to dissent from others; and they cannot but conceive that the reasons which have been felt by them to be conclusive in favour of the opinions they have expressed, will be equally appreciated by the Board.

Revenue Police.

REVENUE POLICE.

Twentieth Report, p. 108.

The following observations are made on this force by the Commissioners of Inquiry in their Twentieth Report:—

The Commissioners of Excise, in describing the surveying establishment in their Report of 1831, have not given an account of the numbers and expence of the Revenue Police, although a part of the establishment for the administration of the laws and regulations for collecting the Excise duties in Ireland. Sir Francis Doyle says, in his evidence, "they may be considered as an auxiliary force, concerned in the collection of the revenue." The following return shows what the numbers and expence were of this force in 1835:—

A RETURN of the Revenue Police, Number of Officers, Men, and Annual Expense, of the Establishment for all Charges in 1835.

NUMBER OF OFFICERS AND MEN.

2 Inspectors.
69 Lieutenants.
4 Supernumerary Lieutenants.
70 Serjeants.
895 Privates.

ANNUAL EXPENSES.

	£.	s.	d.
Pay	32,923	17	10¾
Clothing	24	3	2
Arms	344	9	1
Ammunition	26	3	9½
Rent, and other Expenses of Barracks	4,311	7	6½
Postage, Stationery, &c	625	9	4½
Expenses of Carriage	32	14	11½
Do. Boats	127	9	2
Medical Bills	578	18	11½
Expenses of Witnesses	47	2	7
Allowance to Crew of the Chichester Revenue Cutter when doing duty on shore in aid of the Police	129	15	2
Miscellaneous Payments	19	12	7
Total	£39,191	4	3½

It appears by a subsequent return that the total cost of clothing when last issued was £2,703 12s. 1d.

The Commissioners of Inquiry appear in their opening remark to regard the Excise Revenue Police force in Ireland as a part of the surveying establishment, and to consider that, in that capacity, this force should have been included in that establishment in the Report of the Board, dated 2d March, 1831.

Reasons for not including this Force in return of Establishment.

It will hardly be necessary to remind the Board that the report in question of the number, classification, amount of salary, fees, and other emoluments of persons in the several departments under the Excise, was prepared in obedience to an order from the Lords of the Treasury, conveyed through one of their Lordships' Secretaries, which evidently did not contemplate the introduction of this class of persons in the return called for: which is also further proved by the fact that their Lordships found no fault with the omission.

The Board are aware that the Commissioners of Inquiry have expressed opinions unfavourable to the utility of the force in question.

The Commissioners observe with reference to one of their former Reports—

Twentieth Report, p. 108. Results not commensurate with Expense.

In one of them we gave it as our opinion, that such a force ought never to have been established; and we showed that, in attempting to promote the objects for which this part of the establishment was formed, no effects have been produced in any degree commensurate with the expense with which the maintenance of this force has been attended.

They further describe the exertions of the Revenue Police in the suppression of illicit distillation as useless, and allude to the large increase of spirits brought to charge since the reduction of the duty on British spirits in Ireland in the year 1834, as resulting wholly from that measure. They observe with reference to recommendations made by them in a former Report—

Twentieth Report, p. 111. Co-operation of Constabulary and Coast Guard, recommended.

In concluding these observations on the Revenue Police, we recommended that no augmentation of the present establishment of the Revenue Police should take place; and that the regulation which prevents the interference of the constabulary with the Revenue Police should be annulled; and that it should be considered as a part of the duty of the constabulary upon all occasions, when not engaged on other actual duty, to aid the exertions of the Revenue Police.

Revenue Police.

We also added another recommendation—namely, that measures should be taken for combining the coast-guard with the Revenue Police, and for placing the whole under the command of one officer. But we made this latter recommendation expressly with the intention that the arrangement should be a provisional one, having accompanied it by saying that it ought to last only "so long as it should be deemed expedient that any portion of the Revenue Police should continue."

At the time we made the Report from which the above extracts have been taken, the plan of endeavouring to suppress illicit distillation in Ireland by reducing the duty on spirits had but recently received the sanction of the Legislature. It was doubtful, therefore, whether this plan would succeed without the aid of some other measures; and under this circumstance we considered it prudent not to propose the immediate reduction of the Revenue Police, but the re-formation of it. But now, seeing that the experiment of the reduction of the duty on spirits has had a full and fair trial, and that the result is, that *it has answered the intended purpose of suppressing illicit distillation*, the grounds on which the measure of establishing a Revenue Police was originally founded, and the various augmentations of it from time to time made, have been taken from under it; and there does not, so far as illicit distillation is in question, exist any justification for continuing it.

Illicit distillation checked by reduction of duty;

The Committee are of course quite ready to allow the value of the reduction of duty as a means of diminishing the inducement to illicit distillation, and consequently of bringing a larger quantity of legally made spirits to charge. Unquestionably, however, the reduction alluded to has happened to be accompanied by seasons which have peculiarly aided in keeping down illicit distillation, by a want of the usual supply of ripe grain, and certainly the Committee apprehend that the Board never can contemplate the suppression of illicit distillation *merely by the lowering of the duty. If, then, Excise officers are to interfere in any manner with the illicit distiller in Ireland, they can only do so, in the present state of the feelings of the population of that country on this subject, under the protection of an armed force.*

other operating causes.

With regard to the employment of the Revenue Police in the suppression of illicit malting, the Commissioners observe:—

Twentieth Report, p. 113.

In some of the official returns, relating to the employment of this force, it has been stated that the police has been of service in suppressing illicit malting. From the great extent to which this traffic is now carried on in Ireland, some extraordinary effort seems to be necessary to be made to stop it; and, therefore, it is probable that, in consequence of the official returns above referred to, as to the services of the Revenue Police for this purpose, the prevalence of illicit malting may be made a ground for the continuance, and perhaps the augmentation of this force, when it can be no longer required for the suppression of illicit distillation.

Possible use of Revenue Police in suppressing illicit malting.

Unquestionably very beneficial effects are hoped for from the exertions of the Revenue Police being particularly applied to the suppression of illicit malting, although this does not appear to meet the views of the Commissioners of Inquiry, who observe,—

Twentieth Report, p. 113.

The reason which we have given for our opinion of the inapplicability of this force as a means of prevention in the one case, will be found to apply in an equal degree to the other, and we accordingly see no reason for coming to a different conclusion from that which we have already expressed as to the expediency of discontinuing this part of the establishment; and we do not hesitate to foretell, that if a contrary opinion should be acted upon, and should lead to the continuance or augmentation of this force, it will prove of as little use in suppressing illicit malting as it has been in suppressing illicit distillation.

Discontinuance recommended;

alleged superior efficiency of constabulary;

The discontinuance of the Revenue Police thus proposed by the Commission is not, as it appears from the next extract, upon the principle that *no force* can be efficiently used for the suppression of illicit malting, but on the ground that the Constabulary Police would be more effective. While, therefore, the Commissioners of Inquiry foretell failure to the exertions of the Revenue Police and success to those of the Constabulary, the distinction can only arise from their regarding the Revenue Police as badly, and the Constabulary as well, organized. The reasons for this prediction would therefore appear to be removed if the Revenue Police should become avowedly as well organised as the Constabulary. The Commissioners observe as follows:—

Twentieth Report, p. 113.

We are of opinion, in consequence of the facilities which exist in Ireland for evading the malt laws, and carrying on an illicit trade throughout the interior of the country in unlicensed houses, coupled with the strong temptation the duty presents for committing fraud, that some steps should be taken to assist the Excise officers in apprehending the parties who are guilty of violating the laws. But a much more economical and effective mode of giving such assistance than employing a separate Revenue Police may at once be secured by resorting to the constabulary force. The 7 and 8 Geo. 4, c. 53, contains the following clause relative to Great Britain:—"And be it further enacted, That all justices of the peace, mayors, bailiffs, constables, and all His Majesty's officers, ministers, and subjects, serving under His Majesty, by commission, warrant, or otherwise, shall be aiding and assisting, and they are hereby respectively required to be aiding and assisting to every officer of Excise in the due execution of any act or thing required and enjoined by this Act, or by any other Act or Acts of Parliament relating to the revenue of Excise, to be done; and all such persons who shall be so aiding and assisting unto any such officer of Excise as aforesaid, are and shall be defended and saved harmless by virtue of this Act; and if any such person shall be sued or prosecuted for or on account of any act, matter, or thing, by such person done in giving such aid and assistance, every such person shall and may plead the general issue, and give this Act and the special matter in question in evidence in defence in such behalf." The assistance which is here given to the Excise officers in Great Britain is infinitely more necessary to be given to them in Ireland; but, as we have before explained, the Irish constabulary force is prohibited from acting in revenue cases. This regulation, in effect, is, in its operation, nothing less than a suspension of the powers of the Excise laws, so far as they contain provisions for suppressing illicit malting; because in Ireland the Excise officer cannot act in the open country without the help of the civil power. The constabulary force consists of 7,694 men and officers, and is posted in small barracks, at no great distance from each other, over the whole of Ireland. There is no doubt entertained by those who are fully competent to form a correct opinion on the subject, that if it were authorised to assist the Excise officers, and if proper instructions were given to those officers and to the chief constables, illicit malting would soon be very considerably diminished.

Recommended as a substitute.

Erroneous idea of effect of co-operation of civil power, as in England.

The Committee must here observe that any allusion to the assistance given to Excise officers in Great Britain by justices and constables, as being of at all the same kind as that which is avowedly requisite to enable an officer, bearing an Excise commission, to interfere in the suppression of illicit distillation or illicit malting in Ireland, appears only likely to lead to a most erroneous conclusion.

In fact, the Constabulary Police in Ireland is an armed force, and if the exertions of a sufficient number of this force could legally be wholly applied to the use of the Excise, the change of name would make little difference. The law however does not allow of this, and the Committee do not see how a change would, in any case, produce the saving calculated upon by the Commissioners of Inquiry. If the directing officer of each

Revenue Police.

party should be, as was formerly the case in Ireland, an ordinary Excise officer, the number of Excise officers must be immediately increased to the amount required, since it has been found that the regular Excise officer cannot perform the duties of survey in the smuggling countries together with those relating to the search after illicit manufacturers of spirits or malt. And as these officers would not dare to move without the protection of a sufficient body of armed men, the arrangement would then be virtually very much what it is at present,—for an Excise officer would be moving about the country accompanied by a certain number of armed men, in lieu of a lieutenant of Revenue Police at the head of a similar number of men. One of the disadvantages of the employment of the Excise officer in this manner would be, that in order to preserve a proper discipline amongst the party of armed men accompanying him, they would require to be commanded by an officer of some kind of their own corps, so that two officers would be employed with each little party —the Excise officer, and the officer of the armed body,—whilst, by the present system, only one officer is necessary,—the lieutenant of the party,—who is not so expensive to the revenue as the Excise officer would be.

Expense of employing Revenue Police and Military contrasted.

It may be proper here to observe that the existing system of employing Revenue Police in preference to Excise officers protected by constables and military, was found to be a saving of expense, the amount of subsistence and rewards to the military and Excise officers, having amounted at the time when both the systems were in operation together, to about double the charge of the allowances of the Revenue Police for the execution of a similar duty, as shown by the following comparative statement of expense from a document signed "W. Steele," dated, 25th November, 1826. The late Mr. Steele, as the Board are aware, was charged with the accounts of expenses relating to the suppression of illicit distillation in Ireland :—

Comparative Statement of the Expense of a Military Party and a Police Party of equal numbers, for Subsistence and Rewards, supposing the duty performed by each during one week to be equal.

Military.	£	s.	d.	Police.	£	s.	d.
Subsistence to a Military Party, consisting of one Subaltern, one Sergeant, one Corporal, and twelve Privates, for six days	9	19	4¾	Subsistence to a Police Party, consisting of one Lieutenant, one Sergeant, and twelve Privates for six days	6	18	5½
Reward to the same party on the seizure of six Stills, four heads and five worms	10	19	2½	Rewards on seizures the same as the Military	5	5	0
Reward to the Excise Officer, by whom the Military are taken out, which is saved in the case of the Police, who act by themselves	5	5	0	Contingent Expenses for Clothing, Bedding, &c.	1	0	0
Total Expense	26	3	7¼	Total Expense	13	3	5½

	£	s.	d.
Military	26	3	7¼
Police	13	3	5½
Difference	13	0	1¾

Comparative economy of present system.

On the whole, the augmentation of the Revenue Police force since the year 1826 appears to have been an economical arrangement, as the use of the military and constables accompanying an Excise officer was thereby discontinued.

Largest cost of means for suppressing illicit distillation, &c.

The largest expense incurred for the check of illicit distillation in Ireland was in the year 1825, (when the duty was partly performed by Revenue Police and partly by military and constables) amounting to £62,529 5*s.* 9*d.* The expense incurred under this head in 1835 amounted to £43,462 2*s.* 10*d.*

The Committee apprehend that, supposing the law allowed of the fullest assistance being rendered to the Excise by the constabulary, and of a body of this force being substituted for the Revenue Police, still if the constabulary is not more numerous than necessary for its existing duties, which does not appear to be in any way shown, this force must be augmented in number in proportion to the new duties devolved upon it.

The alteration therefore would virtually result in a mere change of the force to be employed, and the advantage or disadvantage would appear to depend on which class of force was the most efficient.

Revenue Police more effective than Constabulary with Excise Officer.

The Committee feel no doubt that a Revenue Police party in a state of satisfactory discipline, the lieutenant holding, as usual, the commission of an Excise officer, would be a more effective body for the suppression of illicit distillation, or malting, &c. &c. than an ordinary Excise officer accompanied by a body of Constabulary Police.

Co-operation of Constabulary in removing prisoners desirable;

The Board have indeed been always desirous of obtaining, if possible, the co-operation of the Constabulary Police, especially in certain matters in which their assistance would be particularly valuable, such as the escort of convicted offenders under the Excise laws to a distant jail, which often requires a Revenue Police party to make a very long journey, whilst the prisoners might be moved forward from party to party of the constabulary force, apparently with little inconvenience : but the law does not, as it would seem, very clearly admit of even this assistance being rendered to the Excise by the constabulary.

but not authorized by law.

Communications with Government respecting co-operation of Constabulary.

An application to the Irish Government, through the Lords of the Treasury, in 1832, for assistance from the constabulary police, in carrying into effect the judgments of magistrates, and the execution of warrants, as well as in escorting prisoners after conviction to the nearest jail, and for such information of any illicit

practices as might come to the knowledge of the constabulary, was acquiesced in, in the year 1833, to the extent of affording at all times a peace officer to accompany a revenue officer with a military or a Revenue Police party, to receive from the revenue officer any prisoner convicted of revenue offences, and committed by the magistrates, and to escort them to the county prison, and to give every information in their power of any illicit distillation, or other breaches of the revenue laws.

Revenue Police.

Communications with Government respecting co-operation of Constabulary.

It appears, however, that shortly afterwards, in the same year, a communication was received from the Irish Government, informing the Board that it had been found impracticable to give the assistance to the full extent previously agreed to, but that the constabulary would be directed to give every aid consistently with their other duties, and to lose no occasion of giving private information of illicit practices.

It may be proper to observe, that in the year 1832 the Board had directed that the opinions of the law officers of the Crown in Ireland should be taken as to the validity of the grounds upon which the constabulary had declined to act in Excise cases, namely, that they were prohibited from such interference by the Act of 7 and 8 Geo. 4. c. 67, s. 17; on which occasion the law officers gave the following opinion:—

Opinion of Law Officers in Ireland.

"The constabulary cannot, in consistency with the statute, be employed as primary agents in the executing "of warrants either against property or persons for penalties incurred under the Excise laws, but we also "think that the constabulary (whenever danger to the public peace is reasonably expected from the execution "of Excise warrants) may be properly and legally employed in the protection of the peace, and of the persons "to whom the execution of such Excise process has been regularly committed.

"We think the constabulary cannot properly be employed in what is called still hunting. Where an "active resistance has been made and proved on oath, they may be employed to execute the law, or where on "*a particular special duty* there is reasonable ground to expect that the peace may be endangered, the "constabulary may be called upon to preserve the peace, and in aid of the lawful officers; but the statute "prohibits the employment of the constabulary as *agents* for the execution of Excise process merely, unless in "those particular cases where there has been forcible resistance and proof made thereof by sworn informations."

The Board's Solicitor having reported that under the foregoing opinion it might not be deemed adviseable to employ the constabulary in escorting Excise prisoners, and having suggested that the attention of the law officers of the Crown should be more pointedly directed to the circumstance of the revenue laws frequently requiring the presence of a constable for other purposes than to execute warrants, and that no other constables can now be had than the constabulary force, and whether in such cases the presence of one of the constabulary would be in violation of the law,—the law officers gave, on the 4th January, 1834, the following opinion on a case prepared accordingly:—

"Our former opinion was given with reference to 7 and 8 Geo. 4. c. 67, and to the execution of "warrants and orders of *justices* in petty sessions. Under the words "*such authority*," we thought as we still "think, that the employment of the constabulary force, as agents for the levying of fines and penalties under "the Excise laws, save in cases of forcible resistance, and for the preservation of the public peace, was not "allowable.

"*But* where the constables are called upon to aid the Excise officers under the provisions of any of the "Excise laws in the execution whereof constables are required to afford their assistance, or the officers of "Excise to demand such assistance, there we think the prohibitory enactment of the petty sessions' act does "not operate or apply."

The Board's Solicitor in reporting upon these papers observed, that "the acts of parliament which have "been referred to, prohibit the police from being employed in the execution of Excise warrants, nor are any "constables usually so employed, but as the officers of Excise are required in many parts of their duty,— "entering premises in the night for instance—to be accompanied by a peace officer, they would be prevented "from executing this duty unless it was clearly understood that one or more of the constabulary were bound to "attend them when called upon for the purpose, as there are no other peace officers on whom they can call."

Subsequently, a Supervisor stated to the Board that, having received information that illicit spirits were deposited in a private house, he obtained a magistrate's warrant to search the premises, but, having strong reason to apprehend that resistance would be offered, he applied for the aid of the constabulary, which although ordered by a magistrate, was refused by the chief constable, in consequence of which the seizure of the illicit spirits found on the premises was forcibly resisted, and the revenue officer detained as a prisoner until the spirits had been removed.

In consequence of this complaint a representation of the circumstances was submitted by the Board to the Lord Lieutenant under date of the 5th September, 1836, for such directions as might appear to be necessary: in reply to which, a copy of an opinion of the legal adviser of the department was received from the Under Secretary.

The opinion in question is as follows:—

"The constabulary are, by the petty sessions act, and by the 15th section of the new constabulary act, "6 Geo. 4, c. 13, prohibited from being employed under the orders of the magistrates in the levying fines "or penalties under any act or acts relating to the revenue (unless in cases of actual forcible resistance "proved by information on oath). This is the only duty connected with the Customs or Excise, which they

Revenue Police.

" are prohibited from performing, but there are other duties connected with the collection of the revenue, " which they are not only not prohibited from attending to, but, on the contrary, are expressly commanded " by law to undertake, and which, therefore, it appears to me they should perform when they can do so " without neglecting their primary duties of preserving the public peace, apprehending offenders, &c."

" The principal statutes obliging constables to assist the officers of the Customs and Excise are the 7th " and 8th Geo. 4, c. 53. s. 35 and 37; 3 and 4 Wm. 4, c. 53, s. 38, and 4 and 5 Wm. 4, c. 51, s. 16. " Under this latter section a penalty of £20 is imposed on every constable, refusing, when called on, to " assist any officer of Excise in the execution of his duty. It will still, however, I think, be competent to " any constable so called on to decline his attendance, if bound at the time to attend to the immediate duties " of his station, or if, from the nature of the service required, and the force at his disposal, he is satisfied that " he could not safely venture to go to the place at which the duty is to be performed; and he should not, " unless, perhaps, in the immediate pursuit of parties liable to be arrested, go beyond the limits of his proper " county, without the orders of the Lord Lieutenant.

" Looking to these considerations, I think that in the particular case in question, C. C. Glynn, was jus- " tified in declining to attend."

Constabulary not available as auxiliaries under present law.

The Board will, therefore, perceive, how little available the assistance of the constabulary must be, under the existing law, to the Excise, and how indispensable some such force as the Revenue Police is, to enable the person holding the Excise commission to act at all in the suppression of any of those illegal acts not connected with the trader under survey.

The Commissioners of Inquiry appear, in the following paragraphs to believe, not only that two-fifths of the malt trade in Ireland is made without duty being paid upon it, but that the evasion of this duty has still further increased.

They observe :—

Twentieth Report, p. 114. Statement of increase of illicit malting, and suppression of illicit distillation hardly consistent.

This measure of prohibiting the Irish constabulary force from assisting the Excise, if examined with reference to its effect on the public revenue, will be found to be of very serious importance. According to the evidence of intelligent witnesses, not less than two-fifths of the malt made in Ireland is made without any duty being paid upon it.

As we have reason to believe that since this calculation was made the illicit practice has been progressively extending itself, there can be little doubt that the proportion of duty evaded would now be found to be much larger.

The Committee are far from wishing to argue that there is not an evasion of malt duty to a very large amount on the part of the illicit maltster, but it appears to them difficult to understand in what manner this very large quantity of malt is consumed if illicit distillation is suppressed, as implied in a former paragraph, quoted from the Report of the Commissioners of Inquiry.

The Commissioners conclude their observations as follows :—

Twentieth Report, p. 114. Estimate of saving from discontinuing Revenue Police in the mode suggested;

When we take into consideration the large portion of the revenue arising in Ireland which is thus actually lost, and at the same time the serious injury which is thus permitted to be inflicted on the legal maltsters of that country, we apprehend there can be no hesitation in making use of all the means which may be made available for the prevention of this loss and injury: the constabulary force, from their general dispersion through the country, and their extensive local information, appear to be peculiarly well adapted for such a service; and there can be no doubt that their employment, in co-operation with the officers of Excise under an efficient system of combined direction, would lead to the detection and punishment of offenders to such an extent, as to give an immediate and general check to the illicit traffic, whilst the fair trader would receive the protection to which he is entitled; we have also strong grounds for believing that, by such an application of the constabulary force, the general advantage to the revenue, as well by securing the payment of a large portion of the malt duty now actually lost, as by saving the heavy annual expense of maintaining the Revenue Police, would prove to be no less on the whole than an addition of from one to two hundred thousand pounds a year.

saving exaggerated.

The Committee have already explained that such an assistance as would be required from the Constabulary Police, if the law admitted of their employment, with the necessary increase of Excise officers, supposing the Revenue Police to be discontinued, must prevent such a change as that desired by the Commissioners of Inquiry from producing the results in a pecuniary point of view which they seem to anticipate.

Improved efficiency of Revenue Police.

Result.

The Lords of the Treasury determined, in the last year, to place the Revenue Police in such a state of real efficiency, by the appointment of an able officer as Chief Inspector, as should fully test the value of the force. The Board are aware that the new arrangements have been commenced on the part of the Chief Inspector, in a manner to hold out prospects of the most favorable results, and until these shall have been fully ascertained, it cannot be expected that the Lords of the Treasury should entertain any recommendation for such a change as that contemplated by the Commissioners of Inquiry, even if the law could be altered so as to allow the Constabulary to act.

Assistance of Constabulary partially granted by subsequent Treasury Order.

P. S. Since the above observations were written, a Treasury Order of the 31st January 1837 has, in certain cases, authorized the Constabulary Police to escort to jail Prisoners committed under Warrant, for having been concerned in Illicit Distillation in Ireland—an arrangement which will so far relieve the Revenue Police from a service which greatly interferes with their other more important duties.

The Committee having thus, as proposed at the close of the observations which preceded their investigation of the several departments—gone into a detailed consideration of the establishment and circumstances of each office, according to the plan marked out by the Commissioners of Inquiry in their Report,—and having recommended to the favourable consideration of the Board such of the suggestions of the Commissioners as, in the opinion of the Committee, can be acted upon with advantage,—offering at the same time the reasons, which have appeared to them conclusive against adopting others, as being likely to prove of disadvantage to the service ;— Concluding Remarks.

It now remains for the Committee to consider the concluding observations and recommendations of the Commission, relating to the Board, and certain charges of collection adverted to, particularly under the several heads of salaries, superannuations, postage, tax on officers' horses, and stamps. And in this consideration, conceiving that it will be found the most convenient arrangement, the Committee propose to advert to the subject of the Board the last. Consideration of Report under concluding heads ; Salaries ; certain other charges of Collection ; and Board.

On the subject of Salaries the Commissioners of Inquiry remark :— Salaries.

The great increase which has taken place in the salaries of the officers of the Excise department since 1797 is a subject that requires attention. The following table shows what was the number of persons employed, together with their salaries, and the average rate of them, in the principal branches of the department in England in the years 1797 and 1834.— Twentieth Report. p. 132.

Number of Persons and average of Salaries, 1797, 1834.

	Year 1797.				Year 1834.			
	Number of Officers.	Amount of Salaries Net for England.	Average Rate of Salary.		Number of Officers.	Amount of Salaries for United Kingdom.	Average Rate of Salary.	
		£. s. d.	£. s. d.			£. s. d.	£. s. d.	
Board	9	9,778 12 0	1,086 10 0		7	9,500 0 0	1,357 2 10	
Secretary's Department	6	1,083 11 6	180 11 11		20	6,760 0 0	338 0 0	
Correspondents'	11	1,141 3 6	103 14 10		14	2,710 0 0	193 11 5	
Accountant's	72	7,476 15 0	103 16 10		48	8,640 0 0	180 0 0	
Door-keeper's	10	604 10 0	60 9 0		9	771 0 0	85 13 4	
Warehouse-keeper's	2	117 0 0	58 10 0		3	294 10 0	98 3 4	
Diary Office	3	323 1 0	107 13 8		4	600 0 0	150 0 0	
Clerk of Securities' Office	5	409 5 0	81 17 0		8	1,670 0 0	208 13 6	
Storekeeper's Office	10	732 9 6	73 4 11		10	1,235 0 0	123 10 0	
Housekeeper's Department	22	1,064 15 0	48 8 0		22	1,350 0 0	61 7 3	
Country Surveying Establishment	3,116	214,410 2 6	68 16 2		3,229	368,309 10 0	114 1 3	

With regard to the foregoing table, the Clerk of the Securities has reported to the Committee that a slight error has crept into a return made to the Commissioners of Inquiry, in the figures relating to the country establishment for the year 1797, the number being properly 3,155, and the amount of their salaries £214,564 12*s.* 6*d.*, agreeably to the general return of the establishment in Appendix No. 13 of the Twentieth Report, in lieu of 3,116 as the number, Slight clerical error in return to Commissioners corrected.

Salaries.

and £214,410 2*s.* 6*d.* as the amount of salaries, in the return just quoted, and that the average for the country surveying establishment for the year 1797, is thus £68 0*s.* 2*d.*, in lieu of £68 16*s.* 2*d.* shown by the return.

The correct number of the surveying establishment for 1797, and the right amount of their salaries, have been quoted by the Commissioners of Inquiry under the head of Surveying Establishment.

The Commissioners, after giving a table to show that the contract prices of some of the necessaries of life, were in 1834 as low as, or lower in price than, in the year 1795, observe as follows:—

Twentieth Report, p. 133.

> The only way by which these additions can be justly continued, with reference to the principle of not burdening the people with greater demands for money than is strictly necessary, *is by showing that the salaries were formerly too low*—a circumstance, however, which it would seem to be impossible to prove, in consequence of there having always been an abundance of well-qualified candidates for every vacant office.

Adequacy of Salaries in 1797, assumed from supposed number of Candidates for employment.

Salaries of Surveying Branch already shown to have been formerly too low; Pages 24—26,

The Committee conceive that in their opening observations they have most conclusively shown that the salaries of the surveying branch, constituting above nine-tenths of the whole Excise establishment, were formerly too low, and upon evidence which could hardly fail to be satisfactory to the Commissioners of Inquiry themselves.

surprising that it should be thought impossible to prove this,

Page 24.

And they are peculiarly surprised that it should be supposed by the Commissioners of Inquiry "impossible to prove that the salaries were formerly too "low," since the Committee have shown that of the increased charge for salaries for England, £100,943, being nearly the half of the whole increase, is found to arise under the head of salaries to country ride officers, and to division or foot-walk officers.—the number of these officers being less than in 1797, and their present pay amounting to no more than £100 a year, out of which the ride officers are required to keep a horse,—and the Commissioners of Inquiry having themselves, in the report under consideration, recognised the rate of the officers' salary as "low," as already pointed out by the Committee.

Present rate of "Officers'" Salary having been recognised as "low" by the Commissioners of Inquiry themselves;

It would seem obvious, therefore, that the Commissioners could not mean to propose a reduction in the rate of salaries already "low."

and Supervisors' Salary having been adverted to as inadequate by Parliamentary Commissioners of Inquiry, in Twelfth Report, p. 33;

Of another item of increase amounting to £30,701, on the salaries of country Supervisors, it has been shown that with regard to this class, as well as to that of "officers," the Parliamentary Commissioners of Revenue Inquiry in a Report of so recent a date as 1825 (a Commission for whose opinions the recent Commission of Inquiry could hardly fail to entertain respect) advert to "the salaries "of these two classes of officers *as lower than their duties and responsibilities* "*warrant.*"

Average rate of Collectors' Salaries also less than that recommended for Scotland by the same Commissioners, Twelfth Report, p. 34.

And of another item of increase, that on the salaries of Collectors, it has been shown that these salaries do not at present average £400 a year, whilst a schedule of salaries recommended by the same Parliamentary Commissioners in 1825, for this class of officers in Scotland, gives an average rate of above £430, for the salary of each Collector.

The Board will therefore not wonder that the Committee should have felt considerable surprise at finding the Commissioners of Inquiry observing in the paragraph quoted, that "*it would seem to be impossible to prove that the salaries* "*were formerly too low,*" when the table with which they head their observations shows the salaries in 1797 of the superior and inferior stations of the country surveying establishment, *to average, when taken together, only about* £68 *a year,* whilst the present salaries of the "officers," an inferior class,—*which the Commissioners have themselves recognised as being* "*low,*"—*amount to* £100 *a year.*

Adequacy of former rates disproved by the facts, and by authority of Commissioners of Inquiry themselves.

But the reason assigned by the Commissioners for thus supposing it impossible to prove that the salaries were formerly too low,—namely, from "*there having*

"*always been abundance of well qualified candidates for every vacant office,*"—is founded altogether in an error as to the fact assumed.

Erroneous notion as to abundance of Candidates for employment formerly.

So far from the supposition being borne out by the circumstances, it is notorious that under the wholly inadequate salaries of former periods, it was most difficult to obtain qualified candidates for the station of Excise officers.

Candidates invited to apply.

It is in the recollection of many persons in the service, that the Commissioners of Excise were obliged to issue circular letters inviting candidates to apply: and the entire inadequacy of the former salaries is pointedly confirmed by an able little pamphlet, supposed to have been printed in the latter part of the last century, before the year 1797, entitled,—

Extracts from work of a contemporary writer on this subject.

The Case of the Officers of Excise, with Remarks on the Qualifications of Officers, and on the numerous Evils arising to the Revenue from the insufficiency of the present Salaries. Humbly addressed to The Honourable and Right Honourable the Members of the Houses of Parliament.

The writer, when describing the Excise, says,—

"'Tis a place *of poverty, of trust, of opportunity, and temptation,* a compound of discords, where the more they harmonize, the more they offend.

He adds,—

The employment, from the insufficiency of the salary, is become so inconsiderable in the general opinion, that persons of any capacity or reputation will keep out of it. It certainly cannot be proper to take the dregs of every calling, and to make the Excise the common receptacle for the indigent, the ignorant, and the calamitous. A truly worthy Commissioner, lately dead, made a public offer a few years ago of putting any of his neighbours' sons into the Excise; but though the offer amounted almost to an invitation, one only, whom seven years' apprenticeship could not make a tailor, accepted it; who, after a twelve-month's instruction, was ordered off, but in a few days, finding the employment beyond his abilities, he prudently deserted it, and returned home, where he now remains in the character of an husbandman.

There are very few instances of rejection even of persons who can scarce write their names legibly; for as there is neither law to compel, nor encouragement to incite, no other can be had than such as offer, and none will offer who can see any other prospect of living. Every one knows that the Excise is a place of labour, not of ease; of hazard, not of certainty; and that downright poverty finishes the character.

Again the writer observes:—

The Commissioners of Excise strongly enjoin that no officer accept any treat, gratuity, or, in short, lay himself under any kind of obligation to the traders under their survey. The wisdom of such an injunction is evident, but the practice of it, to a person surrounded with children and poverty, is scarcely possible; and such obligations, wherever they exist, must operate directly or indirectly to the injury of the revenue. Favours will naturally beget likenesses, especially where the return is not at our own expense.

I have heard it remarked by a gentleman whose knowledge of Excise business is indisputable, that there are numbers of officers who are even afraid to look into an "*unentered*" room, lest they should give offence. Poverty and obligation tie up the hands of office, and give a prejudicial bias to the mind.

There is another kind of evil, which, though it may never amount to what may be deemed criminality in law, yet it may amount to what is much worse in effect, and that is *a constant and perpetual leakage in the revenue:* a sort of gratitude in the dark, a distant requital for such civilities as only the lowest poverty would accept, and which are a thousand per cent. above the value of the civility received; yet here is no immediate collusion; the trader and officer are both safe; the design, if discovered, passes for error.

The writer observes further:—

Were the reasons for augmenting the salary grounded only on the charitableness of so doing, they would have great weight with the compassionate. But there are other auxiliaries of such a powerful cast, that in the opinion of policy, they obtain the rank of originals. The first is truly the case of the officers, but this is rather the case of the revenue.

The distresses in the Excise are so generally known, that numbers of gentlemen and other inhabitants in places where officers are resident, have generously and humanely recommended their case to the members of The Honourable the House of Commons: and numbers of traders of opulence and reputation, well knowing that the poverty of an officer may subject him to the fraudulent designs of some selfish persons under his survey, to the great injury of the fair trader, and trade in general, have, from principles both of generosity and justice, joined in the same recommendation.

Salaries.

The author subsequently observes:—

I have known numbers discharged from the Excise who would have been a credit to their patrons and the employment, could they have found it worth their while to have attended to it. No man enters into the Excise with any higher expectations than a competent maintenance, but not to find even that can produce nothing but *corruption, collusion,* and *neglect.*

The Committee have been induced to make the foregoing extracts, to prove how entirely erroneous is the opinion of "there having always been an abun-"dance of well-qualified candidates for every vacant office in the Excise," and also as containing many just and accurate observations generally applicable to the state of the service.

From the foregoing quotations and statements, it must, then, be sufficiently obvious to the Board, that there is ample proof of the insufficiency of the salaries of the Excise surveying establishment in the year 1797, and previously to that period; and that an increase was indispensable, upon grounds very different from those of merely meeting increased charges on the necessaries of life.

It appears also quite clear, that the opinion formed by the Commissioners of Inquiry, in that part of their Report in which they recognise the existing salaries of the officers as "low," was fully justified by the facts, notwithstanding the very great increase which the rise in those salaries has created in the amount thus paid in 1835, to a smaller number of officers than in 1797; and that the Commissioners of Parliamentary Inquiry of 1825 are also fully borne out by the facts, in their opinions as to the bare adequacy of the salaries of the superior stations.

Repetition of former arguments unnecessary.

Pages 24—26.

The Board will, therefore, probably consider it unnecessary for the Committee to repeat, on this occasion, any of the arguments which they have already offered to prove that the great body of the salaries of the surveying branch cannot be lowered without positive injury to the service.

Prospective reductions suggested by Board in 1831.

The Board, so lately as in the year 1831, entered upon a very rigid scrutiny of the salaries generally, with a view to effect, as vacancies might arise, every possible reduction in their amount, which might appear compatible with securing a due execution of the duties of the several stations; and several prospective reductions of salaries were recommended to the Treasury, and adopted by their Lordships in consequence.

Of the following proposed reductions, some have since been realised, whilst others remain still in abeyance, awaiting the vacancies which shall allow of their being carried into effect:—

Secretary's Department		£700	0	0
Correspondents' ditto		50	0	0
Registrar		380	5	0
Clerk of Securities		100	0	0
Surveying-General-Examiners		600	0	0
		900	0	0
Import Department		329	8	0
		104	0	0
Collectors	England	950	0	0
	Scotland	475	0	0
	Ireland	700	0	0
Ditto Clerk		5	0	0
		£5,293	13	0

Immediate reduction of allowances, 1831.

In addition to which, allowances were immediately reduced to the amount of £11,628 more.

No further reduction in Salaries of Surveying Branch can be recommended.

The Committee, after a reconsideration of this question, do not see grounds for recommending a further reduction in any of the salaries of the surveying branches.

The Commissioners of Inquiry observe further:— Salaries.

In fixing the salaries of officers and clerks of public departments two objects should be held in view—1st to insure complete fitness for the functions to be discharged; and 2dly, to give no greater payment for the services performed than are given for similar services by those who, as bankers, merchants, and others, employ the same description of officers and clerks. This will secure for the public the advantage of the competition arising from the number of those who are fit to be employed for the employment the public can give them. Twentieth Report, p. 133. Rules for fixing rates of Salary.

The Committee, in alluding to the foregoing remark, have already stated that they did not feel by any means called upon to acquiesce in the general principle thus laid down under the second head,—conceiving that much might be urged to prove, that to ensure the best conduct on the part of the servants of a Government, it is advisable that the scale of the Government salaries should somewhat exceed that of persons employed by private individuals for the discharge of similar duties; and that the power of obtaining, by means of a liberal remuneration, the services of the most eligible persons, imposes a higher degree of responsibility in the selection of individuals for official employment. Page 24.

In deference, however, to the views of the Commissioners of Inquiry on this subject, the Committee have on the present occasion adopted the principle laid down by the Commission, in considering the several salaries of the Excise department; but they really have been compelled, even by this rule, to regard the existing classes of salary as any thing but excessive,—some of these salaries, indeed, being, as the Committee understand, decidedly below the standard proposed, and requiring in the department of the Accountants some little augmentation in many cases,—in proof of which it has been shown by the Committee that Accountants who have been during thirty years in the department, and have risen in the usual progressive manner, are now in the receipt of salaries not exceeding £200 a year,—a result not only unparalleled, as the Committee believe, in the office of any merchant or banker in London, but showing that the advantages of employment of this nature in private establishments are generally very much greater than in the Excise. Rates of Salary examined by proposed standard, not excessive; requiring, in some cases, augmentation.

In their detailed review of the Secretary's office, the Committee have followed the plan of the Commissioners of Inquiry by going into a full consideration of the collective and individual salaries. It would, therefore, be a mere repetition to recapitulate the several arguments on this subject in this place. The Committee however may here observe generally that they consider that they have offered satisfactory reasons for maintaining the existing salaries, where the situation is not proposed to be abolished, excepting in regard to the appointment of Secretary, on the salary of which the Board have already proposed to the Treasury a reduction of £200 per annum on a vacancy. Salaries of Secretary's Office considered, under Departmental head, pages 39—42.

The Commissioners of Inquiry would appear to have selected the salaries of the office of the Secretary for particular consideration, from finding that, according to the table which the Committee have quoted from the report, the salaries of the whole of the persons belonging to that office averaged a higher amount than those in any other office in the department similarly estimated. Salaries of Secretary's office, though higher than in other departments, not excessive,

If, therefore, the Committee have offered sufficient grounds for maintaining generally the salaries in the Secretary's office, which are not high, the principle may be regarded as applying to the other departments where the average rate of remuneration is considerably less. rates in other departments, therefore, unobjectionable.

Before quitting the subject of the salaries of the Secretary's office, however,—as some changes will be effected in the establishment of that department, as well as of some of the other offices, by alterations, if adopted by the Board, which having been proposed by the Commissioners of Inquiry have been recommended by the Committee,—it may be desirable briefly to enumerate them here. Recapitulation of proposed changes in Secretary's office.

Salaries.

General Registry.

The Committee, acquiescing in the proposal of the Commissioners of Inquiry for the establishment of a general registration office, for which "a branch of the "Secretary's office should be specially appropriated for receiving all papers "addressed to the department,—for registering them in books prepared with "proper forms for making entries, and for transmitting each paper to the office "to which its contents has relation,"—have proposed a plan which appears likely to meet all the objects in view.

Page 50.

This new office being composed chiefly of the clerks employed in keeping the departmental registers, who will be transferred with their registers from the Correspondence branches and the Petition office, will probably require but a very moderate addition of establishment for keeping the new general register. One new station of importance is however obviously indispensable, in order to furnish a suitable superior officer for the guidance of a machinery which must be somewhat complicated, and will at all events require the greatest accuracy and precision, besides the superintending office being one of great confidence.

Superintendence of New Branch requisite,

On discontinuance of Second Assistant Secretary, may be undertaken by gentleman filling that office, as proposed, page 51.

Fortunately, for reasons which the Committee have detailed, they have now been enabled to recommend the discontinuance of the appointment of Second Assistant Secretary, and at the same time to save the retired allowance to which the officer filling this station would have become entitled on the discontinuance of his office, by proposing that this gentleman should eventually be placed at the head of this new branch of the Secretary's office.

Page 61.

Acquiescing also in the proposals of the Commissioners of Inquiry for the discontinuance generally of Bonds for good behaviour,—for the transfer of the duty of preparing the remaining bonds to the Solicitor's department, from that of the Clerk of the Securities (discontinuing those clerks hitherto employed in the preparation of the bonds, no longer required),—and for the abolition of the office of the Clerk of the Securities, transferring the remaining duties performed by it to the other departments:—

Page 84.

Register of Establishment in Security Office, with Clerks,

Adopting, further, the recommendation of the Commissioners that the office of the Clerk of the Diaries should be placed under the Secretary,—the Committee have recommended to the Board that the Register of the Establishment, hitherto constructed from the Board's general Minutes by the Clerk of the Securities, should be transferred, (with the clerks at present employed on this duty), together with the business of preparing Commissions, to a new branch in the Secretary's office:—and,

Page 62.

And business of Diary Office with Clerks to be transferred to Secretary's Department.

That the business of the Diary office, with the clerks at present employed in it, should be also transferred to the same branch,—the whole to be under a principal clerk, who might possibly be advantageously distinguished by the designation of Clerk of the Establishment.

If placed under gentleman now Clerk of Securities, on abolition of that office, compensation allowance may be saved.

In case, also, it should be thought advisable to make use of the services of the gentleman filling the appointment of Clerk of the Securities, by placing him at the head of this new branch, with his present salary, on the abolition of his present office, the difference between the salary of such Clerk of the Establishment (which may possibly be fixed at £400 a year,) and the salary now received by the Clerk of the Securities, would probably be more than saved to the revenue by rendering the compensation allowance unnecessary, to which the Clerk of the Securities might be entitled on the abolition of his office, if not again employed.

It therefore appears, that the construction of these two new branches in the Secretary's department may be effected, with little, if any addition to the general expense of the establishment.

Salaries.

No other reduction of Salaries recommended in Secretary's office,

In none of the other departments have the Committee been able, with the exception of the salaries already recommended by the Board for reduction on vacancies, to propose a reduction of the existing salaries, conceiving not only that "an adequate cause exists for rendering the continuance of the alteration "from the rates of the emoluments of 1797 necessary," but that upon the principle of giving to "the clerks of public departments no greater payment for the "services performed than are given for similar services by those who, as "bankers, merchants, and others, employ the same description of officers and "clerks,"—the existing rates of remuneration must be fully maintained.

though present rates not required to be maintained from regard to existing interests.

And in forming this opinion, the Committee have not been influenced in favour of the existing salaries, by any regard for the interests of those whom they should feel bound to protect as actually holding these salaries, since the Commissioners of Inquiry have themselves expressly coupled their recommendation for future reductions, with a proviso which must, it is hoped, hereafter secure the continued adoption of the principle.

The Commissioners observe on this subject :—

Twentieth Report, p. 133. Principle of reductions on Salary *on vacancies* recognised.

We desire, however, that it should be understood that we do not recommend that the salary which any officer or clerk now receives should be reduced; but that the reduction should be gradually brought into operation, according as vacancies arise and afford opportunities for carrying it into effect with full justice to every one.

On this suggestion the Committee would further remark that the fairness of the principle laid down would naturally ensure a ready acquiescence on the part of the Board in proposed reductions of salary, if, for the good of the public service, such reductions were really desirable, and it must be obvious that the Committee can have no object in resisting the recommendation of the Commissioners of Inquiry for a general reduction of Excise salaries on vacancies, but a desire that the public service should not be injured by the persons employed being placed in an improper position through being underpaid for their services.

Superannuations.

On the subject of Superannuations, the Commissioners of Inquiry remark :—

Twentieth Report, p. 134.

The following letter explains what the practice is with respect to Superannuation allowances :—

"SIR, *Excise Office, 13th April*, 1836.

Practice explained.

With reference to your letter of the 21st ultimo, desiring to be furnished, for the information of the Commissioners of Excise Inquiry, with "a return showing what is the state of the law and practice as to Superannuations," I am directed by the Commissioners of Excise to acquaint you, for the information of the Commissioners of Excise Inquiry, that all the existing legal regulations for granting pensions, compensations, and allowances to officers of this revenue, are contained in an act of last session, 4 and 5 Wm. 4, c. 24, "to alter, amend, and consolidate the laws for regulating the pensions, compensations, and allowances to be made to persons in respect of their having held civil offices in his Majesty's service," to which act I am to request you will refer the Commissioners of Inquiry for the state of the law upon this subject.

With respect to the practice, all applications for the grant of a Superannuation allowance (when the parties are under 65 years of age) must be supported by two medical certificates, which, with the applications, are referred to the proper collectors, heads of departments, or other superior officers, who are required to satisfy themselves, by communication with the medical practitioners, that the certificates are genuine, and, as far as they can, from their personal observation, that the health of the applicants is in a state which renders them actually incapable of performing their duties at that time, or, if the case should be so, that their recovery is altogether hopeless. Upon the receipt of the reports of these officers, which contain any additional observations which they may have to offer upon each case, with a statement of the applicant's official character and conduct, and of the number of days on which he may have been absent from business in consequence of indisposition or from other causes during the last ten years of his employment, the circumstances are brought under the consideration of the Board, and any further information which may appear to be requisite, and which the local officer may be able to supply, is called for. If the result of all these inquiries is satisfactory, the applicant's age, period of service, amount of salary and emoluments, and other necessary particulars, are extracted from the books of the office, and orders are issued for preparing a full statement of the case, for the consideration of the Lords of the Treasury, with a view to a temporary or permanent grant, according to the circumstances—a temporary grant only being always recommended by the Board when the health and age of the officer appear to afford any prospect of ultimate recovery; and the case being again brought under consideration of the Treasury at the expiration of the specified time, if the officer is not able to resume his

Superannuations.

duty. It is the practice to transmit these statements in lists, at different periods, twice in the course of the year; but special reports are made on individual cases, whenever the circumstances appear so urgent as to require a more prompt or particular representation.

The decision of the Lords of the Treasury upon these lists and representations, when the claim of the parties is established, is communicated in the form of a warrant, authorizing the Commissioners of Excise to place the individuals specified on the Superannuation list of this department, either temporarily or permanently, according to the circumstances, at the annual sums set against their names respectively, the allowances commencing and taking effect (under a recent order from the Lords of the Treasury) from the time when the parties ceased to discharge the duties of the office in respect of which the Superannuation is claimed and granted.

It may be proper to add, that, pending the necessary inquiries and the consideration of the cases by the Lords of Treasury, it is the practice, upon application, to grant to necessitous officers, whose salaries have been discontinued, small sums on account, for their necessary subsistence, care being taken that such advances are within the rate of the allowance which will probably be granted when their cases are finally disposed of.

I am, Sir, your obedient servant,

J. Clayton Freeling."

Twentieth Report, p. 135. Practice satisfactory.

We need scarcely remark, that the practice, with regard to Superannuation allowances, is a branch of the administration requiring peculiar caution and discernment, and that in times not very remote, great abuses were permitted to prevail in the exercise of this branch of official patronage. We have only to observe on the present occasion, that the regulations as above explained, and the law upon which they are founded, appear to be well adapted to the purposes in view.

Former alleged Abuses of System not applicable to Excise.

As "the law," and "the regulations as above explained," seem to be perfectly satisfactory to the Commissioners of Inquiry, it does not appear that any further explanation of either can be called for on the part of the Committee. They may observe, indeed, that, as regards the Excise, they are not aware that "abuses were ever permitted to prevail in this branch," and they conclude that the remarks of the Commissioners of Inquiry must have been intended to apply to some other department of the Government, with which the Committee have no acquaintance. As, however, every thing relating to the Excise Superannuations, appears to be conducted so satisfactorily, and yet, as must be the case with so large a department, the amount of the charge of management under this head is necessarily very considerable, amounting in 1834, as quoted by the Commissioners of Inquiry, to no less a sum for the United Kngdom than £108,390 6*s*. 2¼*d*., the Committee have been greatly surprised to find no credit given to the charges of collection for the years 1834 or 1835, under this head, when compared by the Commissioners of Inquiry with those of 1797, in which the Commissioners were aware that no such item appeared,—the principle of Superannuation allowances to old retired officers having been first adopted subsequently to the year 1797.

Accounts of 1835, when compared with those of 1797 by Commissioners of Inquiry not credited with amount of charge for Superannuation though created since 1797.

Postage of Letters.

On another head of charges of collection, that of Postage of Letters, the Commissioners of Inquiry remark as follows:—

Twentieth Report, p. 135.

The following quotation from "The Detailed Statement" explains how the Postage of Excise letters is managed:—

"All letters sent from and received at this office are subject to postage.

Description of mode of receiving, checking and paying for letters.

The following is the mode in which the letters inwards are received, checked, and paid for; one of the door-keepers, who acts as letterman, attends at the Post Office every morning, and receives the Excise letters in a sealed bag from the clerk of the Paid-Letter Office, with a docket of the amount of the Postage; on his return to the Excise Office the letters are first examined by him, and the amount of Postage calculated, and subsequently re-examined, and the Postage re-computed by a clerk from the Correspondent's Office, who, if the charge be correct, writes a certificate to that effect on the Post Office docket; it is then examined by the Accountant and Comptroller, and (if the amount be under £100) is delivered to the Receiver-General, as his authority to advance the money to the letterman, who pays it at the Post Office, and brings back the document signed by the Clerk of the *Paid Letter Office* as a receipt.*

If the charge be £100 or upwards (the rule of the department being that no sum of that amount shall be paid except by an order signed by four Commissioners) application is made to the Board by the letterman, in writing, for an order to the Receiver-General for payment, to which the dockets are attached, and being certified by the Correspondent's clerk, and examined by the Accountant and Comptroller, an order is made by the Board for payment. The letters after having been examined as to the charge of Postage, are distributed to the different departments, the principals of which are held strictly responsible that no private letters shall pass under official covers.

* The Committee have to state that an arrangement has recently been adopted by which all letters are sent to the Post Office in sealed bags; and all payments are made to the Receiver-General of the Post Office, in lieu of to the Clerk at the Paid-Letter Office.

Letters addressed to the members of the Board, the Secretary, and Under-Secretary, as well as letters dispatched by them from the Chief Office and marked with their initials, are paid for by the letterman and included in the Excise Postage. The Postage on letters outwards to Collectors and officers of the department is paid in the country by the persons to which they are addressed, and the amount is claimed by them under the head of incidents; but letters to persons not belonging to the department, in reply to applications on revenue business, from the members of the Board or their Secretaries, are paid for in London. Postage of Letters.

The expenditure for Postage includes large sums paid for the transmission of voluminous periodical accounts from all parts of the United Kingdom.

This mode of conveyance is adopted as the most secure and expeditious, and the most economical, as not occasioning any loss to the general revenue of the country; but it may be proper to remark that the amount of Postage of this department is considerably swelled beyond what is fairly chargeable to the Excise by the transmission to London from the country collections of the receipts of the Greenwich pensioners, army and navy bills, and numerous documents connected with payments required by law or Treasury order to be made by the Collectors, and which strictly do not belong to this revenue, while the apparent expense of management of the departments on account of which such payments are made is diminished in the same degree."

The Commissioners of Inquiry, in conclusion, observe:—

"If it can be shown that the plan of franking is one which exposes the Post Office revenue to loss, and at the same time, that the plan in use in the Excise does not so expose it, then a case will be made out for putting an end to the plan of franking in all the above-mentioned departments. But, in point of fact, the plan of paying for letters is just as liable to abuse as that of franking. The only protection against it is the control of a clerk, which is equally resorted to in both cases. For these reasons, we feel no hesitation in recommending that paying Postage on Excise letters should be discontinued and the plan of franking substituted in its stead, with such checks against abuses as may appear to be necessary. Twentieth Report, p. 136. Franking recommended as a substitute for payment of Postage;

On the foregoing recommendation the Committee have to remark, that as far as the Excise is concerned they are not aware of any inconvenience which would arise from the change proposed; but as a system has been so long in use, for the revenue departments, wholly differing, as regards this subject, from the plan adopted for the letters of the other departments of government, a list of which is cited by the Commissioners of Inquiry as acting upon the principle of receiving and issuing their letters free of Postage under the authority of franks,—the Committee must pause before adopting the conclusion generally, that no inconvenience could be sustained through the change of system, even though none should be felt by the Excise itself. no Excise objection;

It may be remarked that as the power of franking could obviously be given only to the Commissioners and to some principal officers at the Chief Office, all those communications which pass between the several Supervisors, and between Collectors and Supervisors, in the various inquiries arising out of the numerous papers referred by the Board for investigation and report, must still continue to be charged with Postage and taken credit for in the Collectors' accounts as at present. The Postage charge, could not, therefore, apparently be wholly superseded by any such change as that proposed. It would, however, no doubt be very greatly reduced, and if the system be proved to be objectionable, as the Commisioners of Inquiry consider it, the greater part of the practice objected to, would, undoubtedly, be removed by the change proposed.

But, it appears to the Committee that the working of another part of the new plan might possibly be found productive either of inconvenience or of disadvantage to the government service at large. possible objection on other considerations.

The Board are aware that a large part of the expense, under the head of Postage of *letters*, is incurred in paying this Postage on what might be more properly termed *parcels*, and which would be treated as parcels by private individuals. The "parcels" here alluded to, contain the army and navy tickets, which are the documents on which the Collectors have paid the naval and military half-pay, pensions, and allowances, throughout the kingdom. The Postage under this head amounted, on an average of the three last years to £2,598. The object of the practice in question is sufficiently obvious when viewed upon a principle of general economy, though creating a large additional expenditure on the Postage on "Excise parcels" transmitted by Post.

Postage of Letters.

part of the Excise department. But this payment, however large, being, in fact, a mere transfer of revenue from one department of the Government to another, creates no actual expenditure whatever of the general resources of the Government, whilst the smaller amount which would be due upon these parcels, if forwarded as such by the coaches, would be a positive out-going, paid by the revenue to the proprietors.

Augmentation of Post Office Receipts without additional expense, by "postage on parcels;"

Now, under the existing system it is the interest of the Post-Office department to receive as many of those parcels as the letter bags can carry, since no additional expense is thereby incurred by the Post-Office, and large receipts from the revenue departments from such a cause, advantageously augment the Post-Office revenue.

Possible objection by Post Office to transmission of "Parcels" free of postage;

But, supposing the Post-Office were expected to convey all these parcels under franks without charge, complaints might arise as to the great size and weight of the letters, as they would be called, so franked, and the result would probably be, that the Excise would soon be driven to avoid the complaints and objections raised, by treating all such parcels, as parcels, and forwarding them, as private individuals would do, by the coaches. The consequence would obviously be a real out-going, to the amount of the charges on the parcels, from the general revenue, in lieu of a mere transfer from one revenue department to another, as at present.

effect upon the Revenue at large if sent by other means.

Having thus stated the only objections that have occurred to them against the change proposed by the Commissioners of Inquiry from the system of payment of Postage on letters, to that of franking, the Committee have only to observe, in conclusion, that, as regards the interests of the Excise, they are not aware that it is of much importance to which view the decision of the Treasury may incline, so long as the plans adopted for checking the amounts of Postage paid do not create an inconvenient delay in the delivery of the letters.

Tax on Officers' Horses.

The Commissioners of Inquiry are desirous of removing another item in the charges of collection arising from the Tax on Excise Officers' Horses, on which they observe as follows:—

Twentieth Report, p. 137.

Officers' horses to be exempt from Tax.

Certain officers of Excise are compelled to keep horses for the public service: for these horses the officers pay duty, the amount of which is refunded by the Collector. These repayments form a long list in every Collector's accounts, which require numerous vouchers for checking them. Duty is not charged for yeomanry cavalry horses, and there seems to be no reason why the duty on the exciseman's horse should be paid into the revenue with one hand to be taken out with the other.

The Commissioners add the following recommendation:—

Twentieth Report, p. 137.

Under these circumstances, we recommend that the horses of officers, for which the Excise now pay, should in future be exempted from payment of the tax, on the Inspector or other proper officer of the department being satisfied that the exemption is duly claimed in the same manner as with regard to other cases of exemption.

No Excise objection to the change.

On which the Committee have to observe that, as far as the Excise is concerned, they are not aware of any objection to the change proposed.

Stamps.

On the subject of Stamps, the Commissioners of Inquiry observe as follows:—

Twentieth Report, p. 137.

In page 42 of "The Detailed Statement" there is the following passage on Stamps used by the Excise:—

Mode of obtaining Stamps for use of Excise.

"The Stamp duties upon commissions to persons appointed to stations in the revenue, and on the bonds entered into by them and their securities, have always been paid out of the revenue. The stamps are supplied by a person appointed by the Treasury to distribute the various printed forms and documents in use in the Excise which require stamps. The Clerk of Securities obtains them from the distributor, and keeps an account of the number and amount supplied, to which the General-Accountants refer whenever the distributor applies for payment in order to check the amount claimed."

If our recommendation be adopted to discontinue to require bonds of security to be given for good behaviour, the number of stamps will be considerably diminished. But it seems to us that in this case, as

in those of the postage and the tax on officers' horses, the paying of money by one department to another is so palpably wrong and wasteful, that it should at once be put an end to. Stamps.

The Committee have already proposed, under the head of "Clerk of the "Securities," the adoption of the plan recommended by the Commissioners of Inquiry for discontinuing the use of bonds of security taken from officers of the department, excepting in the case of those charged with the receipt of money, or the custody of valuable documents,—an arrangement which must, as the Commissioners of Inquiry suppose, very largely reduce the number of stamps used by the Excise; nor, as the Committee have already observed, are they aware of any objection, on the part of the Excise, to the adoption of the change proposed. Page 61.

diminution of number of Stamps by discontinuance of Bonds for good behaviour.

In the further remarks, however, which the Commissioners of Inquiry have thought fit to make on the subject of the Distributorship of Stamps for the use of the Excise, the Committee can in no way concur.

The Commissioners observe:—

No mention is made by the Commissioners in their Report of 1831, on the Excise Establishment, of the office of Distributor of Stamps, by which omission the establishment of five officers, a housekeeper, and a messenger, that cost the public, with house-rent, £2,650,* a-year, has been kept out of sight, and so far defective returns, as to the whole and true expense of the Excise department, have been laid before the Treasury; for payment by fees falls upon the public as much as payment by salaries, and the business done was Excise business. Twentieth Report, p. 138.

charge of defective returns,

In the following letter of the Secretary of the Board, the Commissioners endeavour to make it appear that the office of Distributor of Stamps ought not to be considered as belonging to the Excise department; but we do not think the distinction which the Commissioners make between an office to which they appoint, and one to which the Treasury appoints, takes from this office the character of being an office for performing Excise duties, and a part of the Excise establishment.

The Board will perceive that they are charged with having improperly omitted, in their Report of 1831 to the Treasury, on the Excise Establishment, all mention of the office of Distributor of Stamps, and of having thus kept out of sight this establishment, by which the Commissioners of Inquiry assert, that "so far de-"fective returns as to the whole and true expence of the Excise department have "been laid before the Treasury."

The Committee, however, have not been able to discover the slightest ground for the charge of defective returns having been laid before the Treasury by the Board, because the office of Distributor of Stamps has not been included. wholly unfounded:

Supposing this Officer notoriously not to have belonged to the establishment of the Excise, the Commissioners of Inquiry obviously could not expect to find him returned as an Officer of that department.

The Committee would have supposed that the Commissioners of Inquiry could have had no difficulty in ascertaining, in various ways, what was the fact. But at all events the Commissioners could have had no doubt on the subject, had they referred to the report of the Committee of Finance, in 1797, on the Stamp Office, in the appendix to which, C. page 36, is a list, forming part of a return of the *Establishment of the Stamp Office* in that year, of "The Distributors of Stamped Paper and Parchment." Stamps Distributor, an Officer under Stamp Board, shown by Report of Committee of Finance, 1797,

In this list is found the following entry:—

"Names.	*District.*
"Fisher and Jackson,	Excise Office."

At the conclusion of the list is the following remark:—

"All appointed by Treasury Warrant during pleasure."

In the same appendix, page 40, is a further return to the Committee of Finance

* The Committee observe that it appears from a Treasury Minute, dated 25th February, 1825, forwarded to the Board to acquaint them with the appointment of Mr. Willimott, that the expense of the Establishment, including the Salary of the Distributor, £1000 a-year, amounted to £1650 a-year, in lieu of £2650.

Stamps.

"of the emoluments received by any Officer of *this (the Stamps) Revenue* from "pension, place, or other employment, &c." The following is an extract,—

"*Name.*	*Situation in Stamp Office.*	*Pension, Place or other Employment.*
"John Fisher, Esq. }	{ Joint Distributor of }	Secretary to the Commissioners of Excise,
"W. Jackson, Esq. }	{ Stamps to the Excise. }	A Commissioner of Excise."

Office of Distributor never included in any Return of Excise Establishment.

This return published in the report from which it has now been extracted, ought apparently to have satisfied the Commissioners of Inquiry, on this part of the subject, that the Distributor of Stamps to the Excise was an Officer of the Stamp Office, and could not appear in any return of Excise establishment; and the two annexed letters from the Stamp Office to the late Distributor, dated 1825, and 1828, conclusively, prove that no change subsequently took place.

Appendix No. 23.

But even supposing the Commissioners of Inquiry unaware of any such return as that which has been quoted, the Committee are still surprised that the Commissioners did not regard the *primâ facie* evidence as in favour of the Board, since, if in the various returns of Excise establishment made from time to time, to the Treasury, an improper omission of a part of the Excise establishment should occur, it would seem hardly probable that such an omission should never have been perceived and commented on by the Treasury.

The official knowledge which the Board has had of the appointments to this office, has consisted in the receipt of an intimation from the Lords of the Treasury of the name of the Distributor appointed, from whom the Stamps required for the use of the Excise were to be obtained.

Further imputation shown to be erroneous.

The next point connected with this subject, adverted to by the Commissioners of Inquiry, is one in which the opinion they have expressed appears to be no less erroneous than on the first point.

The Lords of the Treasury having, by Mr. Baring's letter of the 4th of October, 1834, informing the Board that it was not the intention of their Lordships to fill up the office of Distributor of Stamps, vacant by the death of the late Mr. Willimott, been pleased to refer to the Board a report of the Commissioners of Stamps and Taxes, proposing a plan for supplying the Excise with Stamps,—The Board, in reporting, under date the 5th November, 1834, pointed out the inconvenience of one part of the plan suggested by the Board of Stamps, as follows:—

Board's Report, from Twentieth Report, p. 139.

Under the arrangement, as proposed by the Commissioners of Stamps, distinct public accounts must be opened with the whole of the Collectors, and with many other persons, and the remittances and payments must be made to the Board, not as Excise revenue, but as monies for which they would be accountable to another department; a course of proceeding which might lead to the embarrassment of the accounts, and would, at any rate, occasion the keeping of two sets of books.

The Board next submitted a suggestion contained in a letter from the Receiver General for removing the before-mentioned difficulty, as follows:—

Ibid:

These inconveniences might, however, in our opinion, be obviated by the adoption of a suggestion contained in the annexed copy of a letter from the Receiver-General, enclosing a proposition for providing for the safe and economical execution of the business, without the intervention of the Board, any further than as the office of the Receiver-General might be used as a safe place of deposit for the stamped forms, which must necessarily be kept in stock to answer current or extraordinary demands. Great facilities, have, in fact, hitherto been experienced from the employment of persons connected with this department, by the distributor; and the chief clerk to the Receiver-General was, during the life-time of the late distributor, appointed with your Lordships' sanction to the situation of chief clerk in the office of Mr. Willimott, in which capacity he is now acting. If, therefore, your Lordships should think fit to entertain this suggestion, it seems probable that the business in question could be very sufficiently conducted, under an arrangement, in the Receiver-General's office, which, without interfering with the duties of the clerks, would obviate any inconvenience or difficulties which might arise from placing the Collectors, and many other persons, upon the footing of public accountants, in respect to a separate branch of revenue, and wholly disconnect the Board from a duty to which it does not seem necessary or advantageous that they should be a party. The proposed restriction of the issue of stamps to such as are impressed upon printed forms affords a favourable opportunity

of performing the business in the manner suggested by Mr. Backhouse, inasmuch as it will reduce the amount of the Stamps to be distributed, and consequently limit the responsibility of the parties who will be charged with the distribution of them.

Stamps.

Imputation shown to be erroneous.

And lastly, with reference to the amount of remuneration or salaries, which the Lords of the Treasury might please to assign for the performance of this newly arranged duty, the Board merely informed their Lordships of the average annual profits from the charge for printing and paper heretofore made by the Distributor, out of which the remuneration, whatever it might be, might be made, as follows:—

With respect to the question of remuneration—whatever salaries your Lordships might, in such a case think proper to assign, might, as at present, be defrayed out of the profit arising from the charge of printing and paper, to which we have before adverted. These profits have lately averaged about £1,000 per annum.

Board's Report, from Twentieth Report, p. 140.

Their Lordships, by Mr. Stewart's letter in reply, dated 14th January, 1835, adopted the proposed arrangement for the distribution of Stamps being in future made by some officer then on the Excise establishment, but considered that the remuneration instead of being by salary, should be by an allowance not exceeding the discount of 1½ per cent. allowed by the Stamp Office.

Mr. Stewart's reply is as follows:—

GENTLEMEN, *Treasury Chambers, 14th January*, 1835.

Treasury Letter, from Twentieth Report, p. 140.

With reference to your Report of the 5th November last, relative to the mode of supplying your department with Stamps, I am commanded by the Lords Commissioners of his Majesty's Treasury to acquaint you that they are not satisfied of the necessity of employing any officers with salaries for the purpose of distributing Stamps in your department, being of opinion that the distribution may, under proper regulations, be effected by some officer at present on the establishment, whose remuneration should not exceed the discount of 1½ per cent. allowed by the Stamp Office in the purchase of Stamps for ready money.

My Lords, however, are of opinion that such distribution should be confined to those instruments for which printed forms are absolutely necessary, leaving bills, receipts, and other plain stamps to be procured by the respective parties requiring them from time to time as they are wanted, either for distribution in the country or at the Stamp Office, or stationers' shops in London, as the case may be.

My Lords are further of opinion, that the paper on which these stamps so to be distributed are to be impressed, should in future be supplied by the Stationery Office, and be paid for quarterly by your department out of the proceeds arising from the charges made to the public for the same beyond the price of the Stamp, and that the surplus of the said charge, beyond the price of the paper paid to the Stationery Office, should be carried to the credit of your department. Should you find it necessary, in carrying this arrangement into effect, to imprest a moderate sum of money to the officer whom you may appoint to distribute these Stamps, my Lords see no objection to that accommodation being afforded to him, and if you require any further explanation as to the details of this arrangement, the Commissioners of Stamps and Taxes will be ready to afford it.

I am, Gentlemen, your obedient, servant,

J. STEWART.

The result was, the appointment of the first and second clerks in the Receiver General's Office as Distributor and Assistant Distributor, the usual discount of 1½ per cent., above alluded to, being granted to them in the proportion of five-sevenths to the former, and two-sevenths to the latter.

On the letters in question, the Commissioners of Inquiry make the following observations:—

We have inserted these communications at length, for the purpose of showing another instance (in addition to that of postage) of the practical inconvenience and complexity of arrangement, which is gratuitously occasioned by making one public department an accounting party with another. The above correspondence may also be referred to as furnishing an illustration of the observations contained in a former part of this Report, as to the little probability which exists, under the present constitution and system of management in the department of Excise, that opportunities for making reductions, even when pointed out by the Treasury, should be taken advantage of to the utmost; or that arrangements consequent upon changes in the establishment should be carried into effect in a real spirit of economy. It is apparent that in this case, if the arrangement had been left to be concluded in the usual mode of a communication from the Treasury, and a Report from the Board in reply, the appointments arising out of the change would have been fixed at a much greater expense to the public than was required; and that it was only in consequence of a further interference on the part of the Treasury, that the arrangement was ultimately settled on the reduced scale.

Twentieth Report, p. 141.

Stamps.

Charge of desire to keep up unnecessary Salaries shown to be unfounded.

It appears to the Committee that the imputation on the Board conveyed particularly in the concluding sentence, is perfectly gratuitous, and borne out by no fact. The office of Distributor for the Stamp Office of Stamps used by the Excise being no part of the Excise establishment, the Board did not offer an opinion, (which had not been called for by the Treasury), as to the rate of remuneration which it might please their Lordships to assign to the newly arranged duty, but merely informed their Lordships of the amount of the fund out of which such remune ration might be made.

In lieu of any fixed salary, their Lordships preferred granting a remuneration by means of a discount allowed by the Stamp Office on the purchase of stamps for ready money, and so the arrangement was immediately ordered and settled. The observations of the Commissioners of Inquiry appear, on the contrary, to imply, that it lay with the Board to arrange the salary or "appointments arising out of the change," for they assert that "it was only in consequence of *a further interference on the part of the Treasury* that the arrangement "was ultimately settled on a reduced scale."

The Committee, on the whole, cannot but remark, that whether as regards the first charge against the Board, of having kept out of sight the establishment of the Distributor of Stamps, and of having so far laid defective returns before the Treasury—or the imputation implied in the subsequent observations respecting a desire, on the part of the Board, improperly to keep up unnecessary salaries,—the observations of the Commissioners of Inquiry are not only not supported, but are actually disproved, by the facts of the case.

With regard to the proposal with which the Commissioners of Inquiry conclude their observations on the subject of Stamps, for "making all written documents which are in use for the Excise, (the Stamps on which are now paid "by the Excise) free of duty,"—the Committee are not aware, as they have already stated, that there can be any objection, on the part of the Excise, to this suggestion.

Charges of Collection.

The next subject adverted to by the Commissioners of Inquiry is that of Charges of Collection generally, on which they observe:—

Twentieth Report, p. 143.

Remarks on items in Charges of Collection in 1834.

In the year 1834 the charges of collection on the Excise revenue of the United Kingdom, as stated in the annual finance accounts for that year, amounted to the sum of £1,082,000; and the whole of this sum was paid by the Commissioners out of the money received by them on account of the duties or revenue of Excise. According to these accounts this sum was paid under the following heads:—

Salaries and Allowances	£765,139	7	4¾
Day-pay	3,490	9	10
Allowances for Special Services, and Travelling Charges	25,902	11	2
Tradesmen's bills, Buildings and Repairs, Victualling and Horses	15,564	2	4
Rents, Taxes, and Tithes	14,597	10	4½
Law-charges	11,581	15	7¼
Stationery, Printing, Postage, Carriage, &c.	32,894	2	8¼
Superannuation Allowances	108,390	6	2¼
Allowances for Offices abolished, and compensation to Officers for loss of Fees	22,392	17	1¼
Other Payments	82,047	0	7½
	£1,082,000	3	5

The details of these charges are given at length, with full explanations, in returns contained in the Appendix.

As the charge of £82,047, which appears under the head of "other payments," has no connection with the business of collecting the Excise revenue, the actual amount of the charges of collection may be taken at one million.

If the rate of charge per cent. were reduced to what it was, for England, on an average of six years to 1809, that is to £2 13*s.* 6*d.* per cent., the amount of charges of collection, on the present gross revenue (£15,000,000), would be no more than £401,250: so that if the business of managing the Excise department were conducted now as economically as it was formerly, in England, a saving of expense of £598,750 would be effected. Even with 1 per cent. added for the greater expense of collection in Scotland and Ireland, the

saving would be £448,750. In our opinion, there is no ground for entertaining a doubt that, if the business of the Excise revenue were limited to the collecting and managing the growing duties only from which the revenue is received; and if those various changes were made in the management of the business of the department, which we have recommended, the charges of collection might and ought to be reduced to what it formerly was. Charges of Collection.

After the full, and, as the Committee apprehend, satisfactory explanation which they have given in their opening remarks on the charges of collection, and the rate per cent. at which the Excise revenue is now collected, as regards England, the Board will probably consider that it is only requisite for the Committee, in reply to the *opinion* offered by the Commissioners of Inquiry in the foregoing extract, to refer to their former observations as regards the charges of management for England, which amounted, for the year 1835, to £738,812, and to add any observations which may appear called for as regards Scotland and Ireland. Pages 23—29.

The Committee annex "a comparative account of the charges of collection, &c. "of the Excise revenue in Scotland, under the several heads, in the years 1797 "and 1835," corresponding in form with that already given as regards England, and they were desirous of furnishing the Board with a similar compare as regards Ireland, but this has been found impossible, from the Customs and Excise having been united in Ireland until the year 1807; and even for the early period after the separation of the two branches of revenue, no documents exist which allow of an account being prepared under the detailed heads required for the same compare as in the returns for England and Scotland. They have annexed, however, a return in the proper form for the year 1818, which it appears is the earliest year for which it could be furnished, and have instituted a similar compare between that year and the year 1835. Appendix No. 24. Comparative Account of Charges, Scotland, 1797, 1835. Similar Account, Ireland, 1818, 1835, Appendix, No. 25.

In the compare between the years 1797 and 1835 as regards *Scotland*, the Board will perceive a large increase of above £91,000; but above £67,000 of this amount is under the head of salaries to officers on the establishment, who are paid at the same rate as those on the establishment for England, and which salaries have had generally the sanction of the Commissioners of Parliamentary Inquiry in 1825. The numbers of the establishment have even been diminished between the year 1797,—when the gross receipt amounted only to £837,556,—and 1835, when the gross receipt amounted to £2,456,705,—from 926 to 891 persons, notwithstanding the augmentation of the number of distilleries from 87 to 248, and there being now employed on an average about three officers to two distilleries. Scotland, Heads of Increase accounted for, and unobjectionable. Appendix No. 26.

And of the remaining amounts of increase, £13,378 is found under the head of superannuations, and £6,100 compensation allowances, under 3 Geo. 4, c. 113, on abolition of offices,—£4,857 more arises from annuities to widows, &c. under the late Scotch incorporation fund, the Government having, as the Board are aware, received the fund, undertaking to pay the remaining pensions due upon it,—£2,225 is incurred under the head of travelling charges, arising from the tours of inspection, &c. of Surveying-General-Examiners,—£988 for periodical removal of officers,—£771 as Collector's sitting allowances,—£859 as postage,—and £1,629 as carriage, &c., all the instruments for gauging, &c. being now supplied from London. There is in fact no item of increase in this compare to which any objection can be taken. It may be remarked also that the rate per cent. of the collection of the gross revenue has fallen from £9 0*s*. 6½*d*. in 1797, to £6 2*s* 6*d*. in 1835, notwithstanding the great augmentation in the rate and amount of salaries. Decrease in Rate per cent. of Collection.

In the compare between the years 1818 and 1835, as regards *Ireland*, the Ireland.

Charges of Collection. Ireland—decreased.

Board will perceive the large balance decrease of above £90,000, the heads of which do not appear to require any particular observations from the Committee.

reduction of numbers, and

The Board will also perceive that the numbers of the establishment for Ireland have been reduced from 1071 to 699, notwithstanding the increase in the number of distilleries from thirty-seven to ninety-five, and there being now employed, on an average above two officers at each distillery. The Board will also observe

of rate per cent. of Collection.

that the rate per cent. on the collection of the gross revenue, has fallen from £13 2*s.* 3¼*d.* to £9 11*s.* 6*d.*, and the Committee have only to remark that the Board would obviously rejoice, should the time ever arrive at which the Excise revenue in Ireland might be collected at the same rate per cent. on the gross revenue, as in England or Scotland. In the mean time the Board will not be surprised at the existing difference. The Committee may, however, observe

Compensations; large amount of,

that there is one large item of charge in Ireland, as compared with those charges under similar heads in England or Scotland,—viz. £16,600 as allowances for

temporary charge arising from reductions.

offices abolished. This charge, arising out of the very reductions effected, must obviously be a necessary addition to the ordinary rate of charge in Ireland, and may with propriety be added to the balance decrease of £90,000 already adverted to.

Opinion of Commission as to reduction of expense of Collection for United Kingdom,

The Committee feel that it cannot be necessary for them to add any arguments to those they have already given at such length, regarding the rate per cent. of the collection of the gross revenue; but as the Commissioners of Inquiry have, in the foregoing extract, offered a deliberate opinion that charges of management now amounting to above £1,000,000, might be reduced, on the present revenue of £15,000,000, to £401,250, the Committee feel called upon to offer one or two additional observations on the subject of this opinion.

The Board will observe that, according to the return quoted by the Commissioners of Inquiry, the salaries and allowances alone amounted, in 1834, to £765,000, and the superannuation allowances to £108,000 more—the latter being a head of charge against which no objection has been advanced, "the law and the regulations under which it is administered" being, on the contrary, spoken of by the Commissioners with approbation—and that the cost of collection in England

to a sum not exceeding charge of Collection for England only, in 1797, at the then low rates of Salary;

in 1797 of a revenue of £11,000,000, consisting, to a considerable amount, of the cheaply collected import and tea duties, *was not under* £400,000, at what may be properly termed the *starving rates of salary* of that period, and when no charge for superannuations existed,—since which the rate of salary of the "Officer," the class constituting two-thirds of the whole establishment, has been very nearly doubled, and yet is still recognised as being "low" by the Commissioners of Inquiry themselves in the very same report in which they have given the opinion in question.

grounds for opinion not apparent.

The Committee are therefore quite at a loss to understand upon what grounds an opinion which appears so extraordinary, can have been adopted by the Commissioners.

Alleged want of legal authority for certain disbursements.

The Commissioners of Inquiry next enter upon a consideration of the legal sanctions under which the Board apply the receipts of the revenue to the payment of certain items classed under charges of collection.

On this subject the Commissioners argue that neither had the Board the power legally to make the expenditure requisite for the Excise Printing Establishment,—for the erection of the St. Katherine's Distillery,—and for the pay and clothing of the Revenue Police,—nor were the Lords of the Treasury empowered to authorize these expences.

The Commissioners observe:—

Twentieth Report, p. 145.

By the 47th section of this Act, it is declared that the Commissioners shall pay to the Receiver-General

of Excise *all* money collected or received on account of the duties or revenue of Excise, "except only the *necessary* charges paid of collecting, receiving, levying, managing, paying, and accounting for the same, and all other payments *legally* made thereout;" and by the 53d section, the Receiver-General is required to pay all money placed at his account at the Bank of England to the receipt of the Exchequer: so that the law obliges the Commissioners to pay *all* the money they receive into the Exchequer, except what is paid for *necessary* charges of collection and other *legal* payments.

Charges of Collection.

7 and 8, Geo. 4, c. 53, s. 47 and 53.

On examining the Act of 7 and 8 Geo. 4, it will be found that these other *legal* payments are specially mentioned and provided for. By the 105th section the Commissioners can pay for prosecutions; by the 113th they can give allowances to prisoners; and by the 122d they can contract for or purchase "any messuages, buildings, lands, tenements, or hereditaments, either in fee-simple or for any other or lesser estate or interest therein, which they, the said Commissioners of Excise, may deem desirable to be contracted for or purchased for the use and service of the revenue of Excise." It would appear, therefore, that the powers of the Commissioners over the money received for the Excise duties are specially limited to making payments for the *necessary* charges of collection, and for those *legal* purposes which are specially provided for in the sections just referred to of the 7 and 8 Geo. 4.

Ibid. s. 105, 113.

Of the Excise Printing Establishment they remark:—

So long as the printing-work, which was done by the Excise, was limited to printing permits, although not, perhaps, necessary to be done in the office, there was some appearance of a justification for considering the expense incurred as a necessary charge of collection; because it is required by law that the paper on which the permits are printed should have a water-mark upon it; and it is felony for any person to have any such paper in his possession without a lawful excuse. But to call the expenses incurred in forming a complete printing-house establishment, at an expense of £13,190, besides the expense annually incurred in printing in it, *necessary* charges in collecting and managing the Excise revenue, is to give a construction to the law which cannot be shown to be the correct and legal construction of it. That it is not necessary for the Commissioners of Excise to print for their own use requires no statement in detail to prove; because every article which is wanted for the department can be procured as good in quality, and as low in price, from those who carry on the trade of printing, or from the Stationery Office, as it can be provided by the Excise at their own establishment.

Twentieth Report, p. 147.

Printing establishment, expense not a necessary charge, and therefore illegally incurred.

The Committee have to observe, that the account on this subject, already referred to under the head of the Storekeeper's department, shows that the expense of £13,825 was incurred in printing for the Excise only, and that a large portion of the amount was expended in printing the Excise permits and paper labels, which was not only an obviously "necessary charge" of collection, but the propriety of executing the duty on the premises is not disputed by the Commissioners of Inquiry. Of this sum only £1,473 appears to have been laid out on buildings.

Appendix, No. 15.

But Excise letter-press printing is indisputably as *necessary* a charge of collection as that of permit and paper label printing:—the only question being as to whether it should be executed on the premises or not. It appears, then, to the Committee, that, supposing it to be proved, that, by some extension of the establishment and of the machinery necessary for the permit and paper label printing, the letter-press printing could be executed, not only with peculiar convenience to the department, but with economy to the revenue, it would be most unreasonable to argue that it was not competent to the Lords of the Treasury to authorize this avowedly "*necessary* charge of collection" being incurred by an establishment and machinery on the premises, whilst it was perfectly so to authorize the requisite payment for the labour of printers not on the Excise establishment, and for the use of machinery not belonging to the Excise.

Grounds of objection to charge examined, and shown to be untenable.

The Committee conclude, therefore, that there can be no force in the legal objection raised by the Commissioners to the Excise letter-press printing for Excise purposes.

But a subsequent expense has been incurred, amounting to £2,609, by making some increase to the building, and to the machinery, by which to enable the Excise Printing Office to print also for the Customs, the Post-Office, and the Ordnance Office at the Tower.

Expense of Printing for other departments,

Now, even supposing the objection of the Commissioners of Inquiry, that printing for other departments could not be a necessary charge for collecting *Excise* revenue, to be a ground for the extra payment not being made out of the

if not properly, an Excise charge may be repaid.

Charges of Collection.

Excise revenue, it obviously would only be requisite that the expence so incurred should be repaid to the Excise by the three other departments: and if work is performed by one department for another, it is obviously unimportant in principle by which branch of the revenue the expense is, in the first instance, defrayed.

The whole of the legal objection regarding the Printing establishment, really, therefore, appears to the Committee to amount to nothing.

The Commissioners of Inquiry next remark as to the Distillery at St. Katherine's, as follows:—

Twentieth Report, p. 148.

With respect to the St. Katherine's distillery, it appears, by the accounts in the Appendix, that the sum of £35,769 has been expended on this establishment in erecting new buildings, and in providing machinery, utensils, and other things.

Expense for re-distillation of Foreign spirits objected to, as not applicable to Excise, as not a "necessary charge," and therefore, illegal.

As the duty on foreign spirits, which are re-distilled in this distillery, is a Customs duty, it is clear that the expenses which the Commissioners of Excise have incurred, and are still incurring, in the re-distilling of them, cannot come under the meaning of "necessary charges" in collecting the duties of Excise. But if the duty on foreign spirits was an Excise duty, it is a manifest misconstruction of the Act to say, that the expenses incurred in this distillery are "necessary charges" of collection; for certainly no real necessity exists for this process of re-distillation in a government distillery.

Foreign spirits an Excise duty, when charge for distillery was incurred.

The Committee have to observe that when the outlay in question was made, a duty on foreign spirits was collected by the Excise, though it has since been transferred to the Customs. The objection therefore arising from this outlay having been an expence incurred by the Excise on account of Customs duties, and consequently as not possibly "coming under the meaning of 'necessary "charges' in collecting the duties of Excise," appears to be wholly disposed of.

A duty on foreign spirits having then been collected by the Excise, and the necessity for the re-distillation of the seized foreign spirits being supposed to be admitted, and a charge for such re-distillation being consequently "necessary,"—

Treasury legally competent to allow it.

it appears to the Committee that, in this case as in that of the printing, to argue that the Lords of the Treasury were not legally competent to authorize this avowedly "*necessary charge*" being incurred through the employment of persons in the pay of the revenue, and of utensils belonging to the revenue on the revenue premises,—when they are competent to do so by hiring the labour and utensils of other persons off the revenue premises—is a singularly untenable proposition.

Policy of continuing it, previously considered.

The policy of the one course or of the other is obviously a different consideration, which would depend on the relative cost of the two systems and other circumstances, and the general question has been fully considered under the head of

Page 87.

Warehousekeeper for seized goods.

The Commissioners of Inquiry indeed lay down a principle that the Lords of the Treasury cannot, without the sanction of Parliament, legally authorize a payment out of the revenue for the erection of a new building, and they cite an extract from a Treasury minute bearing date 25th January, 1831, relating to the erection of the Custom House at Liverpool, in proof of their Lordships being of the same opinion, as follows:—

Twentieth Report, p. 146.

The following is an extract from this minute:—

Illegality of Building, without sanction of Parliament, inferred from proceedings of Treasury.

"It appears to my Lords that no sum of money has been specifically appropriated by Parliament towards building the new Custom-house at Liverpool. Write to Mr. Littledale, chairman of the Committee, acquainting him that my Lords do not feel themselves authorized to advance the sum of £25,000 of public money without the consent of Parliament." This minute, together with the course taken by the Treasury in the case of the new Excise buildings at Bristol,* must, as it appears to us, be taken as a conclusive decision by the highest authority, against the legality of appropriating any money received from the duties of Excise in discharge of expenses incurred by the department for objects which so obviously cannot be included under any of the ordinary heads of charges of management, as the erection of new buildings.

* The application to Parliament in this case for expenses "*which might have been charged upon the Revenue,*" arose out of the special circumstances connected with the riots in Bristol. See Parliamentary Debates, Mirror of Parliament, Vol. 2, 1834, page 1025.

Charges of Collection.

On this subject the Committee would conceive that if the expense of the House which must furnish the offices requisite for "collecting, receiving, levying, ma-"naging, paying, and accounting for the Revenue" be not regarded as one of "the necessary charges thereof," it would appear difficult to prove what could with propriety be classed under this head. The principle involved in the absence of a *legal* power to erect a building however necessary, would appear to extend to repairing, refitting, &c. &c. The Committee therefore conceive that when the Lords of the Treasury stated in their minute, that they did not feel themselves authorized to advance the money required for the expense to be incurred at Liverpool without the sanction of Parliament, their Lordships may have used that form of expression to imply—not a doubt of the *legal* power of the Treasury to authorise the expenditure, but—that their Lordships did not consider it advisable to expend so large a sum of public money on the measure in question, without the sanction of Parliament.

Probable grounds of proceeding adverted to.

The reasons offered by the Commissioners of Inquiry for not regarding the payments made out of the revenue, on account of the Revenue Police in Ireland, as "necessary charges of collection," are as follows:—

Twentieth Report, p. 148. Revenue Police declared to be a "Military force," requiring the sanction of Parliament,

> Very large sums of money have been paid by the Commissioners out of the Excise revenue for establishing a Revenue Police in Ireland. This is a regularly equipped and disciplined military force. It is clothed in a military uniform; armed with musquets and bayonets; and officered like the companies of a regiment: so that this scheme of collecting Excise duties by the aid of such a force involves not only the question of expense, but that also of the policy of employing a military force as a part of the Excise department. Under these circumstances, we think that there can be no doubt that the payment of the expenses incurred, as being necessary charges of collection, without the knowledge and consent of Parliament, is wholly illegal.

The Board will observe, that the objection here advanced is not as to the policy, but as the legality of these payments.

substituted for armed Excise Officer, acting with Constables or Military, holding the same Excise Commission;

On this point, the Committee would remark, that before the creation of the Revenue Police, the difficulties attending endeavours to suppress illicit distillation were attempted to be met by the Excise officers, who being necessarily armed for their personal defence, were accompanied by constables or bodies of the military.

The system was found very expensive and inconvenient, in consequence of which a new class of officer was created to execute these duties, holding the same Excise Commission, but having permanently attached to him a certain number of assistants, the whole being armed, as in any case was indispensable, to secure protection in the execution of their peculiar duty.

These new officers and assistants were denominated Revenue Police, and the Committee cannot presume that the legality of the payment of this police of Excise officers out of the revenue, as one of the "necessary charges" can depend upon the style of their equipment, or on the question of whether they are armed with pistols or with muskets, or on their being trained to act together in parties of from ten to fifteen persons, in lieu of by twos or threes, or singly.

The ground of the legality of the payment of these officers out of the Excise revenue, as "necessary charges of collection," must, as the Committee apprehend, rest upon the fact of this police of Excise officers having been *bonâ fide* constructed for the purpose of protecting the Excise revenue, and continuing to be employed on such duty.

The Committee can readily understand that it might not be legal, under a pretence of protecting the Excise revenue, to create a force for other and very different general purposes, without the consent of Parliament.

constructed and acting solely for Revenue purposes,

That the Revenue Police has been constructed solely for the protection of the Excise revenue is indisputable, and its legality the Committee must consider un-

Charges of Collection.

Pages 122—126.

doubted, and that it answered the intended purpose,—the same work being performed more cheaply under this than under the previous system,—has been already shown under the departmental head of Revenue Police.

The Committee therefore cannot but presume that the Commissioners of Inquiry are mistaken in the interpretation which they have given to the law as applying to each of the three cases considered.

There remains but one more subject, calling for any observations from the Committee under the head of Charges of Collection.

The Commmissioners of Inquiry observe as follows:—

Twentieth Report, p. 149.

In our Eleventh Report on Excise accounts there is the following paragraph connected with the subject now under discussion:—

Charge of "profuse "and unauthorised" expenditure,

"In our opinion the Treasury does not at present possess the means of exercising such a degree of control as, by the constitution, it ought to exercise over the Customs and the other revenue departments in consequence of its not having an officer of its own to see and report those matters with which it should at all times be acquainted. The sum which is annually paid out of the gross revenue "in its progress to the Exchequer" is so large, and so much profuse and unauthorised expenditure has taken place, that we consider it absolutely necessary that the Treasury should have the means of preventing the application of any portion of the gross revenues to any purpose, except according to such orders as it shall itself have issued."

In consequence of this paragraph we received a letter from the Secretary of the Treasury, dated 29th October, 1835, referring to it, and concluding with the following passage:—"I have received their Lordship's directions to desire you will state to this Board the particulars of the expenditure in the Excise accounts to which these observations (profuse and unauthorised expenditure) refer."

We have waited for this opportunity of again having to take into our consideration the expenditure on charges of collection, to reply to this letter; and in doing so we beg, in the first instance, to remark, that, on reference to the paragraph above quoted, it will be seen that the expressions respecting which an explanation is desired, although contained in the Report on Excise accounts, were not exclusively directed to the

applied generally.

expenses incurred in that department; but were applied generally to the charges of collection of all the revenue departments, and not to the present so much as to former times: and, in the next place, we beg to state that, after having carefully reconsidered the grounds on which the observations contained in the above paragraph were made, we are satisfied that those grounds afford a full justification for the expressions above referred to, in the general sense in which they were employed; and that much of what has been paid for charges of collection may be correctly described as profuse and unauthorised expenditure.

On this paragraph the Committee have to remark, that, whether the expenditure of other departments has been "profuse and unauthorised," either at present, or in former times, or not, obviously does not affect the Excise, and consequently cannot call for any observations from the Committee.

Shortly afterwards, however, the charge of "profuse and unauthorised expen-"diture," as regards the Excise, is particularized, as follows:—

Twentieth Report, p. 150.

Specific instances in Excise;

With respect to the call, which is made on us in the letter of the Secretary of the Treasury, to state the particulars in the Excise accounts to which our observation with respect to profuse expenditure relates, we beg leave to submit, that on referring to the various statements contained in this Report, as to the nature and extent of the establishment, and as to the numerous heads of expenditure, ordinary and extraordinary, which have been incurred in support of it, it will be found that we are fully borne out in having described the expenditure of this department as being liable to the general charge of profuseness.

Buildings, Printing, &c.

In regard to a great portion of the expenditure of the revenue departments having been unauthorised as well as profuse, we feel no doubt of this having been the case. In the Excise we have already shown that it has been so, by our statements relating to new buildings, the printing establishment, the St. Katherine's distillery and the Irish revenue police.

General charge, as respects Excise, shown to be founded on misapprehension of facts.

The Committee observe, that, with regard to the first charge, that of "pro-"fuseness of expenditure" in the Excise, described in the first paragraph of the above extract, as consisting in "the nature and extent of the establishment, and "the numerous heads of expenditure ordinary, and extraordinary which have "been incurred in support of it"—the Committee have only to reply, that they really flatter themselves that, whether their remarks on the numbers of the Surveying establishment, the charges of management, and the rate per cent. of the collection of the gross revenue, comprised in their opening observations, be considered,—or their views of the several offices under the departmental heads,—or lastly, their more recent remarks on salaries, stamps, &c. &c.,—every unpre-

judiced mind will agree that the Commissioners of Inquiry have been proved, by the facts and reasonings adduced by the Committee, to have laboured under a series of misunderstandings of a mass of circumstances of which their Twentieth Report treats, and that the "general charge of profuseness," as applied to "the expenditure of this department," is utterly inapplicable.

Charges of Collection.

And, with regard to the second charge, contained in the last paragraph of the extract, that, in the particular cases of the Printing establishment,—the St. Katherine's distillery, with the new buildings,—and the Irish Revenue Police—the expenditure has been "unauthorized as well as profuse"—the Committee may observe, that the expense incurred in each case has undeniably been authorized by the Treasury; the authority supposed to be wanting, must, therefore, be the "legal authority," previously alluded to,—and the Committee conceive that they have already shown this objection to be without force.

In the particular instances, Expense authorized by Treasury,

and objection to want of legal authority, shown to be without force.

It remains for the Committee to consider the observations of the Commissioners of Inquiry regarding the constitution and functions of the Board; but before entering upon this concluding matter, the Committee are desirous of offering a few remarks upon what may be viewed as a preliminary question, though the following extract in which the observation is found does not occur in that precise position in the Report.

System of Boards.

The Commissioners of Inquiry appear to assume as a fact that the appointment of a Commission of Inquiry is a proof of the unfitness of a Board for the due management of the department to be inquired into.

They observe as follows:—

> It appears to us that the mere statement of the fact, to which we have above adverted, namely, that, in order to enable that department of the state which is charged with the supreme administration of its finances to exercise an effective control over one of its sub-departments, it has become necessary to recur to the assistance and agency of an extraordinary and temporary authority like that of a Commission of Inquiry, must be considered as affording sufficient proof that there is something in the nature or constitution of that sub-department which renders it ill-adapted to the functions which it is appointed to discharge.

Twentieth Report, p. 127. System of Boards defective, inferred from appointment of Commissions of Inquiry.

The department of the State here adverted to is obviously the Treasury: the sub-department alluded to primarily is doubtless the Excise, though the observation does not apply solely to the Excise, inasmuch as other Treasury Commissions have been heretofore appointed to inquire into matters connected with other sub-departments of the Treasury.

On the point in question, the Committee conceive that the simple grounds for the appointment of the recent Commission, and of many similar Commissions of Revenue Inquiry, are to be discovered in the following considerations.

Probable grounds for appointment of recent Commission, and others.

It may be presumed that the arrangements of every revenue department may, from time to time, require a revision, from the changes which are continually taking place with more or less rapidity in the circumstances which have given birth to its regulations and establishments:—that the persons charged with the administration of the department, have current duties allotted to them of such importance, as not to leave them the time which would be requisite for going into an inquiry of this magnitude;—and that it may also perhaps be not unreasonably imagined that such an inquiry would be more satisfactory, if conducted by new parties, uninfluenced by any undue attachment to forms and habits with which the Board had been long familiar:—

That, for such reasons as the foregoing, it may become desirable that the Treasury should institute such an inquiry, through some of its own ablest servants; or, supposing these gentlemen already too fully occupied with other business which cannot be allowed to stand still, that some individuals should be

System of Boards.

selected for this duty from amongst those deemed competent to its discharge, though not actually belonging to the Treasury department.

If, as the Committee regard them, the foregoing observations are founded on a correct view of the grounds upon which the appointment of Commissions to inquire into the arrangements of public departments becomes naturally from time to time desirable, they would seem to prove that it is entirely a mistake to suppose that such an appointment in the slightest degree shows that "there is "something in the nature or constitution of the department to be inquired into, "which renders it ill adapted to the functions which it is appointed to discharge."

The Board.

The Commissioners of Inquiry open their investigation of the arrangements of the Board with the following remarks:—

Twentieth Report, p. 117. Board considered in reference to changes recently effected and recommended;

In proceeding to state the observations which have occurred to us, as the result of our examinations of that part of the establishment which more peculiarly relates to the constitution and functions of the Board of Commissioners, it may be proper, in the first instance, to mention, that these observations may not in all respects be found to apply to the duties of the Commissioners, as described in their official statement and report. We have already had occasion to advert to the extensive effect which must be produced upon the business of the Board, as well as of every other branch of the department, by the important changes which have taken place since the commencement of our inquiries, and by those further changes, if adopted, which we have recommended; and, accordingly, in our subsequent observations on the nature and extent of the business of the Board, we shall consider it in reference to its nature and extent under the operation of the changes above adverted to, and not in reference to what it was at the time when the official statement was prepared.

On the subject of the amount of the reduction of the business of the Board, adverted to in the foregoing extract, the Committee have to observe, that hitherto the business, as measured by the issue of official letters, which is probably one of the best general criterions by which to determine the relative amount of business of a department at different periods,—has been but very slightly reduced since the period of the greatest issue of letters which occurred in 1831, and consequently, the compare with the year 1797 is nearly as disproportionate as ever, being as follows:—

reduction of business, since 1831, inconsiderable.

Issue of Letters, &c. 1797—1835.

Years.	No. of Letters issued rom the Country Correspondence Branch of the Secretary's Department.	No. of Reports to Treasury, including Reports on Prisoner's cases.	No. of Commissioners.
1797	19,574	233	9
1816	31,163	911	9
1831	70,435	1,964	12
1834	64,732	2,652	7
1835	64,902	2,304	7

Page 45.

With reference to this subject, the Committee have, for the reasons already expressed under the head of the Correspondents' Branch of the Secretary's department, felt much surprise at the disapproval of the arrangements made by the Board, for disposing of this mass of additional business, which the Commissioners of Inquiry express in their observations on the branch department of the country correspondence.

The Commissioners of Inquiry cite the following recommendations as calculated to produce a diminution in the general business of the Excise:—

Twentieth Report, pp. 118—119.

The recommendations to which we especially allude as being calculated to produce an immediate and practical reduction in the general amount of business, upon which the various branches of the Excise establishment have been hitherto employed, are the following:—

Various recommendations proposed likely to reduce amount of business.

1. The recommendation for the total abolition of the duties on stone bottles, starch, sweets and mead, stained paper, and vinegar. Of these all but the last have been already repealed.

2. The recommendation for the discontinuing of surveys and permits in the case of those traders who are subject to the regulations and survey of the Excise, in consequence of dealing in various imported articles that are chargeable with Customs duties, and also of all cautionary surveys. The surveys on dealers in wine, tea, and vinegar, and of brewers, have been discontinued.

3. The recommendation for relieving the Commissioners of the business of printing.
4. The recommendation for discontinuing the distillery at St. Katherine's,
5. The recommendation for abolishing the Revenue Police.
6. The recommendation for abolishing the summary court of Excise jurisdiction.
7. The recommendation that the Commissioners of Excise shall no longer as such be classed among the accountants of the public revenue; and that they shall consequently be relieved from the duty of examining and endorsing bills of exchange, and other details of business which they are required to execute merely in their capacity of accountants.
8. The recommendation for relieving them from a great part of their present duty of attending personally to the reading of all letters and petitions, and of examining the diary books in detail.
9. The recommendations contained in the present and former Reports for reductions in various parts of the establishment, whereby the Commissioners will be proportionally relieved in their present duty of superintending the discipline of officers.
10. The recommendations for a general revision and consolidation of all the statutes now in force relating to the revenue of Excise; whereby the Commissioners will be relieved from a large portion of the duty (which they justly describe as being of a highly onerous character) of administering a body of laws contained in 620 Acts of Parliament.
11. The recommendation for the transfer of the business relating to the collection of the duties on Scotch and Irish spirits imported into England, and the greater part of that relating to the payment of drawbacks on exportation, from the department of the Excise to that of the Customs.
12. The recommendations contained in a subsequent page of the present Report for relieving the Commissioners of Excise from the duty of superintending payments for postage, stamps, and taxes on officers' horses.

The Board.

The Committee propose to offer a few observations on each of these recommendations *seriatim*.

1. Whatever views may be entertained as to the expediency or otherwise of the repeal of the duty on vinegar, the merits of that measure could not be in any way grounded on the relief of the Commissioners of Excise from labour.

Repeal of duty on Vinegar, &c.,

The vinegar makers in England consist of thirty-two persons in the country, and ten in London, having, in 1797, amounted to eighteen in the country, and six in London. The amount of the duty on vinegar for England for the year 1835 was £25,871, with a trifling addition of a few hundred pounds more in Scotland and Ireland. From the small number of the manufacturers, this is a tax charged and collected at a low rate, as compared with other Excise duties, the number of officers in any way employed in this survey being very inconsiderable; and though, from the amount of the duty, it may be argued by some that it is unimportant, in times of fiscal prosperity, whether the Excise revenue is higher or lower by £26,000, yet the Committee are not aware of any inconvenience to the manufacturer of vinegar, produced by the survey and charge of duty.

Business arising from Collection of, inconsiderable;

It is hardly necessary to add, that the repeal of the other duties alluded to, viz. stone bottles, starch, sweets and mead, and stained paper, which were charged upon so very small a number of traders, could not produce any perceptible reduction of the business of the Board.

the same with regard to Stone Bottles, &c.

2. The recommendation for the discontinuing of surveys and permits in the case of those traders who are subject to the regulations and survey of the Excise, in consequence of dealing in various imported articles that are chargeable with Customs duties, and also of all cautionary surveys. The surveys on dealers in wine, tea, and vinegar, and of brewers, have been discontinued.

Discontinuance of Cautionary Surveys and Permits;

The Committee have already, under the head of Surveying establishment, given their reasons very fully for being unable to acquiesce in this recommendation of the Commissioners of Inquiry to do away the survey and permit system on all traders but those on whom a charge of duty is raised, and particularly as regards the survey on spirits in the stocks of dealers and retailers, the advantageous effects of which in the detection of the sale of smuggled spirits, or of illicit British spirits, they have detailed at length: adding, that as this survey is for the protection of an Excise duty, they have felt called upon to express a decided objection to the course proposed, the interests of the Excise revenue being concerned.

Pages 115—117,

Reasons for dissenting from recommendations, referred to.

3. The recommendation for relieving the Commissioners of the business of printing.

Discontinuance of business of Printing.

The Board.

Page 81. inoperative as a means of relief,

and objectionable.

The Committee have shown under the proper head that the discontinuance of the Excise printing establishment would not, from the nature of the check and superintendence established over that department, "relieve the Commissioners of any business:" they have also felt called upon to express the opinion to which they have come in opposition to that of the Commission on this subject.

Discontinuance of Excise Distillery.

4. The recommendation for discontinuing the distillery at St. Katherine's.

Amount of business the same under proposed arrangement.

The Committee apprehend, that the amount of business arising to the Commissioners, in consequence of the re-distillation of Foreign spirits seized at sea, at the distillery at St. Katherine's, is very little, if at all, more than would arise from disposing of these spirits in any other manner, and that the whole amount of the business accruing, under the present system, to any part of the Excise establishment, except to the persons employed at the distillery itself, is very trifling.

Page 89.

The Committee have, however, explained that, although they see no objection to trying as an experiment the plan proposed by the Commissioners of Inquiry, for effecting sales of the spirits in large casks or vessels, at prices not less than the duty, there is no reason to believe that any considerable portion of these seized spirits will be sold, and consequently that the question of how the remaining portion of the spirits is to be disposed of, will, as before, remain to be decided. The Committee have also adverted to the opinion of the Commissioners of Inquiry in 1824 as contained in their 16th Report, to the effect that, under all the circumstances, they considered that the distillation at St. Katherine's should be continued as long as the amount obtained for the redistilled spirits should be found to exceed the cost of redistillation.

Questionable result of new plan.

Discontinuance of Revenue Police.

5. The recommendation for abolishing the Revenue Police.

Page 123.

The Committee, adverting to the proposal of the Commissioners of Inquiry to abolish the Revenue Police in Ireland, and that the Excise revenue should be protected by the Constabulary Police, have, under the head of the Revenue Police establishment, explained, that provided the necessary assistance were constantly afforded, it would be immaterial to the Board whether the body of police or constables, employed, should be styled "Revenue Police or Constabulary "Police," but that, as it is impossible for the Excise officers to act without the assistance of such a force in the suppression of illicit malting, distillation, &c., in any of the parts of Ireland in which the Revenue Police is now employed, it would, clearly, require the continued devotion of a large body of the Constabulary Police to the protection of the Excise duties, even if the legal and other objections to the employment of this force on this duty should be removed: and certainly the Committee do not understand how the alteration would relieve the Board or any branch of the department from any labour.

Continued assistance of an armed Force, whether Constabulary or Revenue, indispensable.

No reduction of labour from proposed change.

Abolition of Summary Court;

6. The recommendation for abolishing the Summary Court of Excise jurisdiction.

Page 60.

period of abolition indefinite.

Advantages of jurisdiction recognized.

With regard to the recommendation for the abolition of the Summary Court of Excise jurisdiction, the Committee have already remarked, under the head of the Summary Court, that the recommendation in question contained in the Third Report, referred to in the Twentieth Report, is very indefinite as to the period at which it is proposed to be carried into effect, and the practical advantages of the Court seem to be recognised by the Commissioners of Inquiry; but if it is thought desirable to relieve the Commissioners of Excise from this part of their

business, they certainly cannot resign it under more flattering circumstances, since in the report on this subject already alluded to, the following peculiarly gratifying admission is found, that "by the system of jurisdiction as exercised "by the present Board of Excise, the law is so administered as to be justly "satisfactory to the public in its results, and at the same time with a degree of "convenience and economy which could not, at least for some time, be attained "under any alteration of system."

The Board.

Third Report, p. 16, referred to in Twentieth Report, p. 44.

Although, however, the Commissioners of Excise would be relieved from an attendance in the court by such a transfer, the Committee apprehend that a great deal of the business must, as has been already explained under the proper head, still come before the Board or its Committees, in another form,—in appeals for mitigation of penalties, which would necessarily call for reports from the officers and the Assistant-Solicitor, and a full consideration of the case. The business of the Commissioners, arising out of prosecutions, would therefore be rather varied in character than wholly removed by the change proposed.

Abolition of Jurisdiction would create business in another form. Page 59. Mr. Mayow's Report.

7. The recommendation that the Commissioners of Excise shall no longer as such be classed among the accountants of the public revenue; and that they shall consequently be relieved from the duty of examining and endorsing bills of exchange, and other details of business which they are required to execute merely in their capacity of accountants.

Twentieth Report, p. 119. Board to be relieved from duty as Public Accountants;

What may be the merits of the recommendation relating to the change of character of the Commissioners of Excise, by which "they shall no longer as "such, be classed among the Accountants of the public revenue," may be a question; but the decrease of labour to the Commissioners arising from "relief "from the duty of endorsing bills of exchange and other details of business "which they are required to execute merely in their capacity of Accountants," is obviously inconsiderable.

Trifling amount of Business under this head.

8. The recommendation for relieving them from a great part of their present duty of attending personally to the reading of all letters and petitions, and of examining the diary books in detail.

Twentieth Report, p. 119. Commissioners not to attend to reading of Letters, &c.

To "relieve" the Commissioners from "*the duty of attending personally to the "reading of all letters and petitions*," would, indeed, be to get rid of a weighty and most important part of their work, but it really appears to the Committee that such a recommendation could hardly have been made by any persons who were not prepared to follow up this proposal, as the Commissioners of Inquiry have done, with another, for relieving the Commissioners of Excise altogether from their functions as such,—a recommendation which, indeed, is accordingly made a little later in the Report, though it has not been enumerated amongst the present twelve heads of relief. The Committee have already explained that they differ in opinion with the Commissioners of Inquiry upon the suggestion, which,—but that it seems rather like a step for arriving at the ultimate object subsequently explained, that of getting rid of the Board altogether,—the Committee would suppose, had originated in the misunderstanding of the manner in which that business is at present performed, and the references on letters and petitions, and the final orders are made. The Committee cannot but conceive, that if these objections have been raised, merely with a view to improvement of the Board's practice in the manner of giving their orders on petitions and reports, the explanation of the real facts offered by them, under the head of the Correspondents' Branch of the Secretary's department, must be satisfactory to any persons instituting the inquiry.

suggestion incompatible with management by Board.

Page 45.

Practice of Commissioners, as explained, must be satisfactory.

If, on the other hand, this recommendation is merely a part of the proposed plan for getting rid of Boards altogether, it will, of course, be dealt with as such

The Board.

by those who have to determine by what class of authority the revenue departments shall in future be administered.

Twentieth Report, p. 119. Diminution of business from reduction of Establishment.

9. The recommendations contained in the present and former Reports for reductions in various parts of the establishment, whereby the Commissioners will be proportionally relieved in their present duty of superintending the discipline of officers.

Proposed reductions considered, and those useful adopted.

The several reductions proposed by the Commissioners of Inquiry in the different branches of the department have been considered in detail by the Committee, with the greatest desire to recommend the adoption of every useful proposal, and several of the arrangements proposed by the Commissioners have been viewed as such by the Committee: The Board, however, will not wonder that these adopted arrangements should not promise to result in any important reduction of establishment, when they consider that it has been shown by the Committee, and as they conceive, conclusively, that the Excise establishment for England, after having been augmented by the numbers found requisite for the charge and collection of the Excise duties for England, which were so largely increased subsequently to 1797, has, now that the Excise revenue is diminished, been again reduced, to a number less than that of the same establishment in 1797, (independently of the reduction of the import and tea establishments, consequent, on the transfer of these duties to the Customs) although the Excise revenue for England in 1797, did not, in the whole, including the import and tea duties, exceed the Excise revenue for England in 1835, by above £200,000, and the inland Excise duties, charged, collected, and managed, by the Surveying and Chief Office establishments, amounted, in the former year, only to £7,871,784, whilst the amount of similar inland Excise revenue for England in 1835, was £10,861,123.

Pages 20—22.

The anticipated amount of "relief to the Commissioners of Excise in their "duty of superintending the discipline of officers," must therefore, as the Committee conceive, prove wholly illusory.

Twentieth Report, p. 119. Consolidation of Laws;

10. The recommendations for a general revision and consolidation of all the statutes now in force relating to the revenue of Excise; whereby the Commissioners will be relieved from a large portion of the duty (which they justly describe as being of a highly onerous character) of administering a body of laws contained in 620 Acts of Parliament.

Labour of administering not altered by form of Statutes.

The Committee fully agree with the Commissioners of Inquiry in the importance of completing the consolidation of the Excise laws, in which so much has been already effected; but as consolidation does not imply an abandonment of those laws now practically enforced, but merely their concentration in one act, in lieu of their diffusion over several acts, the Committee do not see how "the Com- "missioners will thereby be relieved from a large portion of the duty of admi- "nistering" the present "laws." It would indeed seem to the Committee that the amount of business in administering these laws will probably be in practice not much altered, although other advantages will result from the measure.

Twentieth Report, p. 119. Relief from Collection of Duty on Scotch and Irish Spirits brought into England;

11. The recommendation for the transfer of the business relating to the collection of the duties on Scotch and Irish spirits imported into England, and the greater part of that relating to the payment of drawbacks on exportation, from the department of the Excise to that of the Customs.

Page 93. Misapprehension of circumstances on which recommendation is founded.

The Committee have already explained the ground upon which it appears to them that this suggestion of the Commissioners of Inquiry arises from a mistaken view, and that the Excise duty charged by the Excise on Scotch and Irish spirits, and for the payment of which bond is taken by the Excise before they are permitted from the Excise bonding warehouses in Scotland or Ireland to England,

cannot with any reason be transferred from the Excise to the Customs as a Customs duty.

The Board.

The Committee have also explained that as these spirits permitted from Scotland or Ireland to England, under bond, are no more out of the custody of the Excise intermediately, if sent by sea, than if sent by a canal, or by a waggon, it is necessary that some Excise officer should take note of the spirits on their arrival in London or at any other English port, and should perform the work now executed by those officers who are called "Excise import officers," although some other title might perhaps as correctly designate their duties.

Page 93.

It is hardly necessary to repeat that the Committee have felt unable to adopt the views of the Commissioners of Inquiry on this point.

12. The recommendations contained in a subsequent page of the present Report for relieving the Commissioners of Excise from the duty of superintending payments for postage, stamps, and taxes on officers' horses.

Twentieth Report, p. 119.
Supposed relief from superintendence of payments for Postage, &c.;

The Committee may observe, that whether the proposals here adverted to as made in another page of the Report, for doing away Excise "payments of "postage, stamps, and taxes on officers' horses,"—are desirable or not—the very trifling amount of the work arising to the Commissioners out of these subjects, seems hardly worthy of the importance attached to it in this separate paragraph.

trifling amount of business under these heads.

With regard to the recommendations themselves, the Committee have already offered their observations upon them.

Pages 134—140.

The Commissioners of Inquiry proceed to observe:—

The adoption of the recommendations, which are above recapitulated, cannot fail to have the effect of producing a positive reduction in the general amount of business at present performed in the department, and of causing a corresponding diminution in the present demand on the time, labour, and attention of the numerous persons engaged in the actual performance of this business, or in checking and superintending the performance of it.

Twentieth Report, p. 119.
Effect of foregoing propositions in reducing amount of business,

On this subject, the Committee have to remark, that it will have been obvious to the Board how greatly the Commissioners of Inquiry have over-estimated the effects to be derived from many of their recommendations, in regard to the diminution of business to be produced by their adoption, but it is unnecessary to remark to the Board, with regard to any of these propositions, which may be deemed admissible, that there would be no difficulty in ascertaining, when tried, what might be the real amount of reduction rendered possible by the alteration.

greatly overrated.

The Committee apprehend, however, from the result of the considerations into which they have so fully entered in other parts of this report, that if even the great body of these recommendations of the Commissioners of Inquiry could be adopted, the Commissioners would be very much disappointed in the amount of reduction of establishment, possible, in consequence of the changes.

The Commissioners of Inquiry then proceed to suggest means, by which they conceive, that the performance of the remaining business of the department may be materially facilitated, and the efficiency of many parts of the establishment improved, as follows:—

In addition, however, to the means thus pointed out of diminishing the business of the department, as it now exists, it appears to us that even after this business shall have been so reduced, the performance of that which will then remain may be materially facilitated, and the efficiency of many parts of the establishment improved, by the introduction of some further alterations of the present system in the several particulars to which we proceed to advert:—

Twentieth Report, p. 119.
Other arrangements recommended for facilitating business,

1. That the official duties of the Secretary should be so arranged as that all those details of correspondence and other business to which we have before alluded, as properly belonging to his office, although now intrusted to other branches of the establishment, should be performed as part of the regular business of the Secretary.

The Board.

Twentieth Report, pp. 119, 120.

2. That a branch of the Secretary's office should be set apart for receiving all letters and petitions, to be there opened and registered.

3. That each document, after having been opened and registered, should be delivered to that branch of the Secretary's office (or to such other office that has the charge of superintending the subject matter to which it relates), in order that it may undergo such an investigation by the principal clerk, as may be necessary to collect and place all the facts of the case which it calls in question in a clear point of view.

4. If a document relates to a matter perfectly simple in its nature, then the principal clerk to dispose of it; but his decision to be approved of by the Secretary.

5. If the document relates to a matter not of a perfectly simple nature, then the principal clerk to draw up a short report upon it, setting out the facts, and his opinion as to the decision which ought to be made on it, and to send this report to the Secretary: the Secretary to examine the case, and, if one not of great importance, to decide upon it; but if one of great importance, to lay it with his opinion in writing before the Chairman.

6. With respect to the diary books, the discipline of officers, reports, and all other matters on which the head of the department has to make a decision, the same course of preparatory examination to be gone through by subordinate officers, before each case is brought forward for decision.

The plan here suggested is founded on the principle of allowing no decision to be made on any matter, until after the fullest investigation by competent subordinate persons of all the circumstances connected with it. In this way correct decisions will be given, and the head of the department will be relieved from wasting time in the labour of going through the details on which they are founded.

An arrangement for the conduct of business, on a system nearly similar to that which is above described, has been successfully carried into practice by most of the great public departments. A description, which we learned from the War Office, of the practice of that office, is given in the Appendix; from which it will appear that the details of the system there described correspond with the proceedings which we have here pointed out as the best adapted to the conduct of business.

On the foregoing observations, the Committee have to remark,—

Suggestions for transferring certain business to Secretary's Office acquiesced in.

That they have already acquiesced in those recommendations of the Commissioners of Inquiry, which propose the creation of a new Branch in the Secretary's office, for the execution of business which may be regarded as connected with the duties of a Secretary's department, though hitherto satisfactorily performed in other departments,—such as the construction of the register of the Establishment, from the general minutes of the Board, hitherto performed in the office of the Clerk of the Securities, and the discharge of the business of the Diary office. As to the details of the country Correspondence, however, now carried on in the Correspondents' Branch of the Secretary's department, it must still continue, as before, to be executed by the Correspondents, or Chief Clerks charged with the Correspondence, with the occasional interference of the Secretary, as to the terms in which the Board's orders in particular cases are to be communicated. It must be obvious to every one, that with an annual issue of 60,000 letters, (and the observation would equally apply to half that number) it must be vain to attempt to make the superintendence of the details of these letters "a part of the regular business of the Secretary," or of any single individual charged with other important duties.

Page 62.

Page 84.

Pages 50, 51.

The Committee have also acquiesced in the recommendation of the Commissioners, for "setting apart a Branch of the Secretary's Office for receiving "all letters and petitions, to be there opened and registered."

With regard to the manner in which the several letters and documents should be dealt with afterwards, the Committee are not aware of any plan for improving on the principle of the present practice, which has been already very fully detailed under the departmental heads of the Correspondents' Branch of the Secretary's department, and the Secretary's Office.

Decisions by Secretary and principal Clerks;

The plan by which decisions are proposed to be made by the Secretary, and by the principal Clerks, without the cognizance of the Commissioners, could only have been suggested, as the Committee would presume, with a view of getting rid of the Commissioners, who might obviously be proved to be useless, if they should no longer be allowed to perform any functions.

presumed object of suggestion.

The result at which the Commissioners of Inquiry arrive from their own proposals, seems to point out the effects of their plan in a manner so little to be mistaken, and at the same time so little advantageous, that it might, perhaps, be sufficient simply to repeat it as follows:—

"In this way correct decisions will be given, and the head of the department "will be relieved from wasting time in the labour of going through the details on "which they are founded."

The Board.

The idea, however, of time occupied by the head of the department, "in the "labour of going through the details on which decisions are to be founded," being "wasted," strikes the Committee as singularly anomalous, unless indeed, upon the principle that the head of the department can only have time to attend to the most important of the decisions, and that those on matters of minor difficulty, must be left to other members of the department to dispose of. And this in fact appears to be the present system, as acted upon by the Board and the Commissioners, whose decisions, obtained in the manner already described under the departmental head of the Correspondents' Branch, must surely be more satisfactory in every point of view, than those of principal clerks could possibly be, under the plan proposed.

Supposition of waste of time in examining details, anomalous.

Pages 46. 47.

The details of the system acted upon in the War Office being so particularly referred to, in the foregoing extract, as proving the correctness of the theory of the Commissioners of Inquiry, the Committee feel called upon to offer a few remarks upon this subject.

Practice of War Office referred to.

They have, accordingly, extracted the description of the details of the business in the War Office, from the Appendix of the Report, as follows:—

Twentieth Report, Appendix, pp. 174, 175.

Practice of War Office detailed.

"The business of the War Office may be considered under two general heads:—

First. Consisting of a great variety of quite ordinary matter—notifications which are to be recorded; communications out of which some known and established proceeding is to arise; applications requiring some very simple act to be done; some ordinary issue of money to be made—in short, matters perfectly simple in their nature, but numerous, and requiring regularity, accuracy, and a certain share of trouble to be taken.

Secondly. Consisting of matters varying in importance—from those requiring a very limited knowledge of regulation to many of serious moment which were before the office, requiring more extended knowledge of regulations, or of Acts of Parliament—involving a discretion in applying or dispensing with strict rules—in short, comprising the higher functions of the Secretary at War, financial and parliamentary.

The first of the classes of business alluded to above may be expected to be disposed of immediately by the principals of rooms or even by their inferior clerks, under the mere inspection and control of their principals: all such papers should, therefore, stop with the branch to which they are at first registered until sent from thence to be finally put up in the presses.

A check, however, upon the proceedings taken in regard even to this simple business exists in the cursory inspection given by the higher authority, who signs letters, or who ascertains the fact that such papers have been disposed of.

By these means, though the higher authorities of the office are not required to waste their time in dwelling upon trivial matters, yet the mode of dealing with them, which has been adopted by inferior clerks, passes rapidly under review, inaccuracies are occasionally detected, and, at any rate, the chance of detection secures attention.

Of the second class of papers, the principal of a room selects those about which he entertains a doubt, or feels that, although he may have no doubt, it is proper that a higher sanction should be obtained for the decision, and he marks them for consideration to the Chief Examiner or First Clerk.

The Chief Examiner and First Clerk exercise their discretion upon some of the papers so marked to them, and give such decisions as they may think themselves warranted in giving upon the reports made to them by the principals, whom they moreover, send for, and converse with, if they think it useful so to do.

The remaining more important papers they transfer to the Deputy Secretary at War, with merely the reports made upon them by the principals (if they think such reports sufficiently perspicuous), or with additional remarks of their own.

They are responsible for revising the reports they receive, and for forwarding them in what they consider a perfect state—putting in a clear view the points on which they are not authorized to decide.

The number of hands through which a paper passes is generally in proportion to its importance.

The Secretary at War should be enabled to take up those subjects on which it is his duty to decide, with the benefit of useful opinions from clerks of experience, and with full information as to facts and precedents, in order that he may dispose of them with the least interruption of that valuable time, a portion of which is necessarily engrossed by other important duties as a member of Parliament and of the Government.

From the foregoing statement it appears that the duties of Commissioners are in some measure performed by the principal clerks in the War office, excepting that these clerks have no voice in the disposal of matters of importance, which are reserved for the sole decision of the head of the department.

The Board.

Mode in which the business of a Board is practically conducted;

To suppose, indeed, that *the whole* of the business of the Commissioners of the Excise or of the Customs, is, or could be properly, transacted by *a Board*, that is, by a body of Commissioners attending to the same matter at the same time, is incorrect, and the consequent argument advanced by objectors to the principle of Boards, from the supposed tardiness of these bodies in the dispatch of business, seems to be founded on theory rather than on practice.

According to the theory, perhaps, the whole business is to be conducted by a Board,—by the practice, the ordinary business is transacted by Committees or by single Commissioners,—matters of superior importance, whether as regarding the magnitude of the case, or as involving any new principle for which no precedent has been established,—being reserved for the decision of the Chairman and Board.

virtually, the same at War Office, except as to questions of paramount importance; grounds of exception in State Offices.

This seems to be, as nearly as can be, the plan followed, in the discharge of business, by the principal clerks in the War Office, excepting that they have no voice in the ultimate decision of important questions.

This exception may be necessary in many departments of the State, from the nature of their construction, and the political position of their chiefs,—but, setting aside, for the moment, the necessity, in order to consider the relative advantages of the two systems,—the Committee cannot understand why important questions should be better decided from depending solely on the judgment or will of the single chief; and they conceive that they can see good reasons why, in many cases, the decisions are likely to be injured from this cause.

Incorrect view of proceedings of Board, as to delay arising from debates, &c.

The Commissioners of Inquiry seem, from more than one observation in their Report, to apprehend that the transaction of business at a Board, necessarily involves delay, from the expression of a variety of opinions, and "a waste of "time in debates" upon the several subjects considered.

The Board are fully aware how incorrect this view of the subject is practically;—that in fact the greater part of the business decided by the Board, though every paper is read aloud, excites little or no discussion,—the observations of the Chairman, before writing the Board's orders on the papers, being considered as assented to, unless some remark is made proving the contrary:—whilst, on the other hand, when questions arise on which doubts may be entertained, the Chairman, by appealing to the Commissioners around him, elicits observations, and, if requisite, a full discussion, on the part of those whose opinions cannot fail to assist him in forming his own. As to the decision of questions by a formal vote, and the counting of numbers on either side, the Board are aware how very rarely a case arises which produces this result.

In point of fact, therefore, the business is generally dispatched as rapidly as if the Chairman and the Secretary were alone engaged in transacting it, whilst a Council, attending to the proceedings, is at all times ready to make observations when any such consideration of a subject is called for by the nature of the case before the Board.

Proposed alteration disadvantageous compared with present practice.

With reference, then, to the recommendations of the Commissioners of Inquiry, already quoted, professing to point out improvements in the mode of performing the business of the Commissioners of the Board,—the Board will have perceived that the Committee are unable in any manner to acquiesce in the propriety of the alterations proposed, or to feel that these fundamental changes could operate in any other way than disadvantageously in the dispatch of business now disposed of by the Board and the Commissioners, in the manner detailed under the departmental heads of the Secretary's office, and the Correspondents' Branch of the Secretary's department.

The Commissioners of Inquiry next advert to a question, already alluded to, under the head of the Correspondents' Branch,—that of the mode of replying to the memorials of traders addressed to the Board. They observe,—

The Board.

Pages 47, 48

In a former part of this Report we quoted a part of the evidence of the Chairman of the Board, by which it was shown that the Commissioners followed a general rule of not giving answers in writing to the letters and petitions of manufacturers and traders.

Twentieth Report, p. 120.

Written answers to Traders.

We have already had occasion to remark upon this practice, as being peculiar to the department of Excise; and as the observance of such a rule, whilst it affords an important feature in the general system under which the superintending authority of that department is administered, must also extensively affect the interests of the numerous classes of traders, and other persons who are necessarily brought into communication with those who are intrusted with that authority, it seems requisite on the present occasion, when stating the results of our inquiries into the constitution and conduct of the several branches of the establishment, that the rule in question should form the subject of remark. We find, however, that we have already anticipated the observation which we have to offer on this point, more especially in our Fourteenth Report, from which we beg leave to extract the following passage, and to add to it some further extracts from the evidence of various descriptions of traders or manufacturers whose examinations are annexed to some other of our preceding Reports.

Fourteenth Report, p. 24.

"We take this opportunity of observing upon a point which has been repeatedly brought under our notice by the manufacturers of all descriptions, whom we have examined in the course of our inquiries, but which has been more especially insisted on by the manufacturers of paper. We allude to the circumstance of the Board of Excise not allowing any direct communication between themselves and the traders. This appears to be most severely felt; and although the inconveniences which result from it would be in some degree diminished by the adoption of the measure we have just recommended, namely, the furnishing every manufacturer under Excise survey with a digest of the regulations to which he is to attend, yet much would still remain to be done before the free communication, which in our opinion ought to exist between the traders and the Board, could be thoroughly established. It appears that no application made by the manufacturers under Excise survey is ever directly acknowledged by the Board, so that the applicant remains uncertain whether his letter has ever reached the Commissioners. We are also informed that the result of an application, whether favourable or unfavourable, is never addressed directly to the applicant, but that it is communicated to him verbally through the medium of the Supervisor, who receives his instructions from the Collector. We consider this mode of proceeding to be in every respect highly objectionable; for, in the first place, the person applying has no assurance that his letter has ever reached the Board, none that its contents have been considered by the Commissioners, and, lastly, none that the decision delivered to him by the Supervisor is accurately stated. It is most important to him, more especially when the enormous amount of Excise penalties is considered, that he should be precisely acquainted with the regulations by which he is to be guided: and if taxes are levied upon his goods for the public advantage, he ought to be allowed the closest and most unreserved communication with the heads of the departments under whose authority they are raised. We have been the more struck with the practice of the Excise in this particular, because it appears to differ from that which is followed in every other department intrusted with the collection of the public revenue: in the Customs, Stamps, and Taxes, an application to the Commissioners is uniformly acknowledged; and it is difficult to account for a departure from this course in the case of the Excise, in which, from the complicated nature of the questions which arise, as well as from the magnitude of the interests which are frequently involved in them, it would seem to be of peculiar importance that the answers returned should carry with them the weight of the highest authority, and be transmitted with the utmost possible precision and dispatch. It is said by the Excise that it would be impossible for them to acknowledge every letter, and to answer in writing every question put to them, without a large increase of establishment. We are of opinion, that if the recommendations which we have made to your Lordships should be carried into effect, the business of the Board would be so materially diminished, and the number of persons surveyed so much reduced, that very little additional expense need be incurred in consequence of any alteration in the present practice; but even if a few more clerks should be required, we do not think that this expense should be put into competition with the advantages which must result from removing a just and general ground of complaint on the part of the traders who are under the control of the Excise, and thereby, in all probability, obtaining from them a more universal and active co-operation with the department, in securing the due collection of the revenue. If, however, a system of acknowledging every application should in practice be found to lead to too great a multiplication of correspondence, we are most decidedly of opinion, that the decisions of the Board, in respect to each application, should be communicated directly from the Board to the trader, *together with the grounds upon which such decision has been founded, when it may be deemed not inexpedient to disclose them.*"

The Committee have already observed upon this subject, under the head of the Correspondents' Branch, that, as regards that part of the Board's practice objected to, which consists merely in communicating with the trader through the Supervisor, in lieu of by means of a letter addressed directly to himself,—the practice is of very old standing, and that the objection to it, which is far from being general, has only been advanced within a few years,—that economy appears to have been the object of the practice, as it saves the writing of a second letter, since the Supervisor must necessarily be made acquainted with the Board's decisions; and that if the Lords of the Treasury should think it right to alter the existing

Page 48.

Objection to present practice, recent and not general.

The Board.

plan, it is obvious that some considerable augmentation of establishment to the Correspondents' offices must be necessary; but that, with this exception, the Committee are not aware of any objection, on the part of the Board, to the acknowledgment of the receipt of a trader's memorial by a letter to himself, and the communication of the Board's decision by the same means.

As to communicating grounds of decision;

In the recommendation now under consideration, however, the Commissioners of Inquiry propose, that the Board should go a step further, by communicating "the grounds upon which the decision has been founded, when it may be deemed "not inexpedient to disclose them."

This the Board will perceive, is entirely a distinct question, as it involves considerations of a kind very different from those of a mere augmentation of the number of clerks, and it appears to the Committee that the objections which are to be offered to the recommendation are insuperable.

objections detailed;

In the first place, those cases, in which it might be deemed inexpedient to disclose the grounds of the Board's decision, would probably be precisely those on which the parties concerned would be peculiarly anxious to obtain a statement of those grounds, and the refusal to impart them, forming an exception to a general practice of an opposite nature, would appear to increase the claim of the applicant to the explanation required by him, whilst it must make the reiterated refusal on the part of the Board doubly annoying. But, even in other cases, where no apparent cause for particular reserve should exist, the Committee apprehend that the communication of the grounds of the Board's decision, would either not be satisfactory from its want of particularity, or must be liable to results inconvenient to all parties, from giving one only of several reasons. It would be necessary also, that each letter should be written with a detailed precision, which must require that it should be drawn up by a person peculiarly qualified for a duty of such nicety and discrimination, in all cases more or less connected with possible proceedings at law. It appears therefore, that no department could be expected to be furnished with officers of this class in the numbers required for drafting letters in a correspondence of any thing like the magnitude of that of the Excise; indeed it would seem that it is not the practice of the Lords of the Treasury themselves, to communicate to the traders the grounds upon which their Lordships come to a decision on their memorials, although, having before them in the Reports of the Board of Excise, the grounds explicitly stated upon which the Board have been led to decide, the Lords of the Treasury have the fullest means, if it was thought desirable, of communicating the reasons for their decision to the trader. Indeed, the Board will observe, that the complaint contained in the following extract of a letter from Messrs. Callaghan and Co. quoted by the Commissioners of Inquiry, is in fact as much directed against the practice of the Treasury, as against that of the Board, since, when a memorial is addressed to the Treasury, the reply is from their Lordships, and the report of the Board on the memorial, which the Lords of the Treasury have intermediately called for, has necessarily contained the facts in the most detailed form, enabling their Lordships to reply in any manner they may deem proper.

not the practice of Treasury to assign grounds of decision.

Twentieth Report, p. 122
From Seventh Report, part 1, p. 179.
Complaint of Messrs. Callaghan and Co.

Letter from Messrs. Callaghan and Co. and others.—We respectfully submit, that when we have occasion to memorial the Board of Excise, our memorials are rejected in a most offensive and arbitrary manner; that, *when we memorial the Treasury—and that our memorial is referred to the Excise—no other reason or reply is granted us, but that our memorials cannot be complied with.* We therefore pray that this mode of treating us be altered; that the Board of Excise be required to assign reasons for their decisions when they reject or report against our prayer; and that we be allowed the opportunity of examining and reasoning on the grounds upon which they have so frequently denied us justice.

The Committee only feel called upon to add, on the foregoing case, that no

memorials are rejected by the Board, without their previously undergoing the fullest investigation; they are therefore certainly not rejected in an "arbitrary "manner," and, as the Supervisors and Collectors are enjoined to convey the Board's communications to traders with proper courtesy, the Board have no reason for believing, in the absence of any special charge against individuals, that their decisions are ever communicated in an "offensive manner."

The Board.

Petitions not rejected in "an arbitrary or offensive manner."

The extract given by the Commissioners of Inquiry, from a communication from Mr. George Haig, on the same subject, is also a proof that the Treasury have not communicated the reasons for refusing the prayers of his memorials, to this trader.

Mr. George Haig.—Have you ever remonstrated against it to the Board?—Frequently, there have been petitions.

What reasons have been assigned?—They do not favour us with their reasons.

Have you applied to the Treasury upon the subject?—We have done so; but I do not call to mind the particular period. These are the subjects the distillers complain of, and they have formed part of our petitions; but all applications to the Treasury are sent to the Board of Excise to report upon, and as that report is not made known to the trader he has no opportunity of answering the objections.

Twentieth Report, p. 122.
From Seventh Report, p. 127.
Mr. Haig's complaint.

In the following case of a Mr. John Gater, there appears to have been singularly little ground for the accusation, that the trader having written to the Board, the Board took no notice of his application. The quotation of the Commissioners of Inquiry is as follows, from their Fourteenth Report:—

Mr. John Gater.—Have you frequently occasion to apply to the Excise Board?—We have, upon this subject.

Have you any complaints to make of the want of attention to your applications?—We have never heard from them; we never get a direct answer; they take no notice.

You have no official acknowledgement of your application being received?—No. About two years ago, in March, 1832, we were, in balancing stock, 100 labels wrong, and we could not make them out; it went on some time; we wrote to the Board, and they took no notice.

Twentieth Report, p. 122.
From Fourteenth Report, p. 127.
Mr. Gater's complaint;

The facts of the case appear, from the papers, to be as follows:—

Statement of Facts.

On the 17th April, 1832, the Supervisor of Southampton reported, that on taking the stock of paper and balancing the labels at the paper-mill, entered by John and Edward Gater, of West End, he found a deficiency of one hundred and one labels, which could not be accounted for by the foreman; and that he had since seen Messrs. Gater, who informed him that they had found one of them, leaving a deficiency of one whole book, containing one hundred labels, which they could not account for, except by supposing that some malicious person had stolen or destroyed them. The Supervisor also reported the Messrs. Gater to be traders of high respectability, who had carried on the business of paper makers for many years without ever being prosecuted for any offence against the Excise laws, and that no fraud appeared to have been committed.

On this report, the order of the Commissioner, dated the 18th April, is, "to "make further inquiry, and report in a month."

A letter, dated the 18th April, is then addressed to the Board by the Messrs. Gater, explaining the supposed cause of the absence of the paper labels unaccounted for, much in the same manner as the report of the Supervisor of the day preceding had done, and offering to substantiate the statement on oath.

A memorandum is written on this letter by the Assistant Correspondent, stating, that an order had been sent to the Supervisor to continue his inquiries, and to report at the end of a month, and the order of the Commissioner on the paper, dated April 21, 1832, is, "wait."

The next paper is the report of the Supervisor, dated the 19th May, reporting that the search hitherto had been ineffectual, and that the traders remained

The Board.

Mr. Gater's complaint shown to be wholly unfounded.

of the same opinion, that the labels had been either stolen or destroyed by some malicious persons.

The order of the Commissioner on this paper, is to apprise the traders of the necessity for their utmost care (of such labels),—to report again in a month,—and to state what steps the traders have taken, by reward or otherwise, to recover the labels.

On the 23d June the Supervisor again reports that Messrs. Gater informed him that they have made further and diligent search for the lost documents, and have offered a reward of £50 to any person producing the same, or giving such information as shall lead to the recovery thereof, but that no information respecting them has been obtained.

A letter of the same date, 23d June, is received from the traders themselves, assuring the Board of their having made every due exertion to recover the labels, and of their having made offer of the reward of £50 to any person producing the said labels, or giving information which should lead to their discovery,—going again over the circumstances of their stock, &c. and offering an inspection of their books: adding their anxious desire to do any thing that can be suggested for the further elucidation of the matter.

A memorandum on this paper is to the effect, that a report, depending from the Supervisor, due the 24th inst., is annexed on the 25th,—the order on this paper, dated 26th June, is for the Surveying-General-Examiners to inspect the books (as proposed by the traders.)

The last paper, in this case, is, a report from the Surveying-General-Examiners, dated the 30th June, that having inspected the books they had discovered how the deficiency of the hundred labels had arisen—viz.: that on the 29th September, Messrs. Gater and Co. had tied up and labelled one hundred reams of first and second class paper; that the officer on his survey on that day showed the number of reams in stock, but neglected to give the trader credit for the paper labels; that the Supervisor on examining the officer's performances, had not discovered the irregularity, and submitting that credit should therefore be given to the traders in their stock of paper labels, for one hundred, which would make their stock correct, and that the Supervisor and officer had not been sufficiently careful. This report was referred to the Secretary, for the Board's consideration, and eventually the Board ordered that the stock should be settled, and that the officers should be cautioned, the result of the settlement of the stock being communicated to the traders.

And this is the case of which Mr. John Gater states, in the evidence quoted by the Commissioners of Inquiry, "*We wrote to the Board and they took no notice.*"

The evidence of Mr. James Jameson is also quoted from the Seventh Report, as follows:—

Twentieth Report, p. 123.

From Seventh Report, part 1, p. 456.

Mr. James Jameson.—An opinion prevails that Ireland is not represented in Broad-street; that Irish matters are not properly attended to, and that Irish representations are neglected. Certainly, no representation we have made to the Board of Excise, since the commencement of this law, has been attended to.

Mr. Jameson's complaint;

Shown by reference to the entire evidence to be inapplicable to this subject.

This evidence is obviously adduced by the Commissioners of Inquiry, as though it implied that no reply was given to, or notice taken by the Board of, certain representations made to them. It turns out, however, on referring to the paragraphs immediately following the above extract from Mr. Jameson's evidence in the Appendix to the Seventh Report, that the complaint is *not*, that no reply has been given to a representation, but that suggestions offered *in two personal interviews with the Chairman* were not subsequently adopted.

The Board.

Of this complaint, it may be sufficient to observe, that a series of suggestions was submitted to the Chairman at the two interviews in question, by a deputation from the Irish distillers, all of which were fully considered by the Board, and many of them have subsequently been acted upon; and that the reasons for declining to adopt the remaining recommendations having been on various occasions submitted to the Lords of the Treasury, were deemed by their Lordships satisfactory.

Charge of inattention disproved, from infrequency of complaints,

The Committee therefore, feel, that the nature of the few cases adduced by the Commissioners of Inquiry, of complaints on the part of traders, of a want of due attention on the part of the Board in noticing their applications, really proves quite the opposite of what is intended by the Commission; for if,—where the questions put to the witnesses sufficiently prove a desire on the part of the Commission, that no seeds of a grievance should be allowed to remain in obscurity,—only eight or nine cases can be adduced, (collected from nearly as many different reports, and embracing the practice of many years) of complaints being urged by traders, of a supposed want of attention on the part of the Board to the applicants,—when two of these are in fact, complaints against the practices of the Treasury, and two others are shown to be wholly without any foundation,—it appears to the Committee, that the very evidence, intended to prove dissatisfaction at the practice of the Board, in not replying to the traders' communications by letter, virtually proves the contrary, by showing the difficulty that must have been found in discovering the very trifling amount of complaint of any kind, on this subject, offered by the traders in reply to the inquiries of the Commissioners.

and from the circumstances of cases adduced in support of it.

The Commissioners observe further on this subject:—

Twentieth Report, p. 123. Want of direct communication with Board complained of in Scotland and Ireland.

In addition to the observations contained in the preceding extracts we beg leave further to state, in reference to this part of our subject, that, in the course of our inquiries in Ireland and Scotland, we found the observance of the rule in question on the part of the central Board of Excise, to be the subject of much complaint and dissatisfaction amongst the Excise traders and manufacturers in those parts of the kingdom; and we had occasion to remark that although the parties making these complaints were usually disposed to concur with us as to the general advantages which had attended the consolidation of the separate Irish and Scotch Boards with the central Board in London, yet that they universally felt the existing interdiction of all means of direct communication with the Board to be a material counterbalance to those advantages.

Supposed interdiction in consequence of removal of Local Boards, erroneous.

On this paragraph, the Committee have only to observe, that the practice of the Local Boards in Edinburgh and Dublin, was precisely that of the General Board, those Boards not having given answers in writing to memorials or communications from the traders, any more than the General Board in London. It would appear therefore, that if any change in this respect, is supposed by the Commission to have been the source of dissatisfaction in those countries, arising out of the consolidation of the Local Boards, the Commission must be labouring under a misconception.

Reduction in number and Salaries of Commissioners, since 1821.

The Commissioners of Inquiry make a quotation from the Board's Report of 1831, of a statement of the extraordinary reduction, which has taken place in the number of Excise Commissioners for the United Kingdom, since the year 1821, from twenty-one Commissioners, at salaries amounting to £26,700 a-year, to seven Commissioners, making a reduction in their salaries of the great amount of £17,400 a-year, as also of other reductions effected in the department:—

Board's statement corrected to 1835.

It may be necessary to observe, that alterations at the desire of the Commissioners of Inquiry, were made in the numbers of establishment, and amount of salaries throughout the Report of 1831, so as to correct the statement by any change of circumstances effected up to 1835. The number of the Board, and the reductions effected, adverted to in the Report as it originally stood, were

The Board.

twelve Commissioners, whose salaries amounted to £17,700, being a reduction in number, of nine, and a diminution of expence to the extent of £9,000 per annum.

Actual Reduction.

Consequently, the reduction of one Commissioner, contemplated in the second paragraph of the quotation, has not only been completed, but a further reduction of four Commissioners has been carried into effect, thus making on the whole a reduction of fourteen in number, and, together with reduction of salaries,—of £17,400 per annum in salaries.

The quotation is as follows:—

Twentieth Report, p. 123. From Board's Report, March, 1831.

> In the year 1821 the Board in England consisted of nine members, whose salaries amounted to £13,800; at that time the management of the revenues of Excise arising in Scotland and Ireland was vested in distinct and independent Boards of Commissioners, in number twelve, and whose united salaries amounted to £12,900; thus the business for the United Kingdom was transacted by twenty-one Commissioners, at an expense of £26,700; at present the same duties are discharged by one Board consisting of seven Commissioners, whose salaries amount to £9,300, being a reduction in number of fourteen, and a diminution of expense to the extent of £17,400 per annum.
>
> We have to add that your Lordships, by Mr. Dawson's letter of the 21st of February, 1830, have directed that the next vacancy shall not be filled up, and that, as further vacancies occur, the salaries of the new appointments shall be reduced to £1,200 per annum. Eleven Commissioners (now reduced to seven) will thus remain for the transaction of the current business and for the performance of any special duty which, since the abolition of the local Boards in Scotland and Ireland, will require the occasional attendance of the Commissioners in those countries.
>
> Before we conclude this part of the subject, it may not be improper to call your Lordships' attention to the annexed account, showing the extent to which the reductions have been effected on the establishment of this revenue in the course of the last ten years.
>
> We have frequently had occasion to explain to your Lordships, that, by a principle interwoven in the practice of this department, a systematic and habitual revision of the establishments is continually taking place; and that it has not therefore been found practicable to effect any considerable reduction on those immediate occasions on which your Lordships have suggested special inquiry into the rates and emoluments of the individuals in our service. But looking at the effect for a series of years, it will at once be seen that the operation of this principle has been constant and efficacious.
>
> Your Lordships will perceive that an actual saving, under the head of salaries and emoluments, of £176,000 per annum has been accomplished during the period in question. The reductions which are now in progress amount to £21,000, and it is important to state that the whole of these savings are entirely independent of those which may have already been or are about to be effected in consequence of the extensive repeal of Excise duties in the present and the preceding years.
>
> Upon this part of the subject we have only at present further to observe, that the full extent to which the reductions in consequence of the repeal of duties in 1830 and 1831 will be carried, cannot yet be precisely ascertained; but the Board have already found it practicable, with reference to the duties on beer, leather, and cider, to reduce upwards of 300 officers in the surveying branch, and to diminish the expenses under the head of salaries by upwards of £30,000 per annum. This arrangement has been accomplished without entailing any expense in the nature of compensations upon the public.

On this extract the Commissioners of Inquiry make the following observations:—

Twentieth Report, p. 124. Habitual revision of Establishment.

> In the above statements, as to the reductions which have been effected within the last ten years, it will be seen that a considerable portion of these reductions is attributed to a "principle interwoven in the practice of this department," whereby "a systematic and habitual revision of the establishment is continually taking place." In mentioning this principle, we apprehend, it is intended to refer to those parts of the general regulations and instructions to officers, whereby they are required to point out to their superiors every opportunity for a reduction of establishment, which may appear to them to be practicable, in their respective districts. The reductions which take place on this principle must obviously be considered as distinct from those which are made in consequence of the repeal or transfer of duties, or of general changes in the establishment; and in order to ascertain in what degree the principle in question has been efficacious, it would be desirable that the reductions which have occurred during the period above referred to should be distinguished more particularly than they are in the above Report, in order that it may appear to which class of reductions they should be considered as belonging.

Reference to former observations on this head, pages 19—20.

In the opening observations of this Report, the Committee have so fully explained the manner in which "the principle interwoven in the practice of the "department," here alluded to, has worked in regard to the reductions effected in consequence of the repeal of duties, that it is unnecessary, on the present occasion, to repeat their former observations beyond remarking, generally, that it has been shown that the reductions effected by the Board in the first instance on the repeal of the several duties discontinued, were founded on over zealous estimates, and that, through the operation of the same "principle interwoven in the "practice of the department," the Collectors represented the deficiency of officers in particular districts to carry on the proper survey of the remaining traders, as

soon as the want was experimentally felt. This necessarily led to the gradual re-appointment of a certain portion of the reduced officers, as already fully explained in the former part referred to; the whole of the remaining reductions on the occasions in question, obviously arose therefore out of the repeal of duties. But, whenever, from the change in the number or class of traders, or of the regulations, the amount of business admits of any diminution in the number of surveying officers, this is forthwith represented by the Collectors to the Board, and the business is laid out anew, so as to give full work to the requisite number of officers, the surplus officers being immediately "dropt" or discontinued, in which state they remain until an opportunity arises for re-appointing the "dropt "officers," on the occurrence of vacancies.

The Board.

Page 19.

The reductions which have been from time to time effected through these means, in the surveying branch of the Excise, in the United Kingdom, during the last twenty years, (exclusive of those caused by the adoption of the English system in Scotland and Ireland at the consolidation of the Excise for the three kingdoms, in 1823, or by the repeal or transfer of duties, exclusive also of the various reductions effected in the departments at the Chief Office,)—have amounted to 661 persons, holding salaries of not less than £64,000, as shown by the annexed return.

Results of habitual revision of Surveying Branch;

Appendix No.

It is not to be understood that the establishment has been permanently reduced to the above extent by these means, since the same "practice of the depart-"ment" which causes reductions in one district from a decrease in the number, or a change in the description, of traders under survey, or from their relative location having become more convenient in point of distance for the officers, points out to the Board any necessity which may arise for augmentations of the establishment in other districts in which results of an opposite character may be reported: the efficiency of the "principle interwoven in the practice of the Excise "department," whereby, "a systematic and habitual revision of the establish-"ment is continually taking place," alluded to by the Board, in the report commented upon by the Commissioners of Inquiry, is, however, fully shown by the return adverted to.

Explanatory remark.

The Commissioners of Inquiry observe further:—

The reductions alluded to in the above extract include those which necessarily followed the consolidation of the Boards; and the decision of the question, whether reduction was carried sufficiently far, must depend upon a comparative examination of the former establishments and those which have been substituted in their place, with a view to ascertain whether all that was found to be extravagant and superfluous under the old system had been effectually excluded from that by which it was superseded. The extent of reduction in the Irish branch of the department appears to have been hitherto in great measure confined to those obvious instances of superfluity and extravagance which were pointed out in the Report of the Commissioners, under whose suggestion the consolidation of the Boards was effected.

Twentieth Report, p. 124.

Effects of reduction to be proved by compare of present and former Establishments.

On the foregoing extract the Committee are happy to be able to observe, that they have already met the question of reduction of establishment most fully upon the precise principle pointed out by the Commissioners of Inquiry, by a comparison of the establishment for England in 1835, with that in 1797, and in intermediate years; and they conceive that the result of their inquiry has been not only satisfactory, but has afforded full proof of the sound and well sustained principles upon which the Board limits the supply of its officers to the strict demands of the survey. With regard to Ireland, this is the first occasion in the report under consideration on which the Commissioners of Inquiry appear to have made any direct reference to the reductions effected in the Excise establishment of that country since the consolidation in 1823, and certainly the Committee hardly expected to find those reductions alluded to with an implied doubt of their sufficiency. The Committee need only remind the Board that since 1822,

Reductions in Ireland; Question already tried upon this principle.

Result satisfactory.

The Board.

Aggregate reductions in Ireland notwithstanding increase of Distilleries.

the year before the consolidation of the Boards, the Excise establishment for Ireland has been reduced from 1,033 to 699, notwithstanding an augmentation of the number of distilleries from thirty-seven to ninety-five, and an increase of officers on this special duty from thirty-seven to two hundred and thirty-five; and as the English system of survey is in full force in Ireland, under which Collectors report any means of reducing establishment from the variation in the number or classes of traders in their collections, as the circumstances arise, there is no reason to doubt that the principle of reduction of establishment is duly attended to in Ireland, on every suitable occasion that presents itself.

The Commissioners of Inquiry proceed with the following observations:—

Twentieth Report, p. 124. Charge of deferring consolidation of certain Scotch and Irish Offices;

> The length of time for which some of the Scotch and Irish offices were continued without being consolidated with offices performing the same kind of duties in England, would make it appear that the opportunities for retrenchment were not so promptly taken advantage of as they might have been. It is shown, by a return in the Appendix, that the offices of the clerks of securities were not consolidated with that of England till 1829, and that the offices of the clerks of the diaries, examiners of permits, and storekeepers, were not consolidated till 1830; and it is but recently that this step has been taken with respect to the offices of the separate accountants of fines. The description which we have given in this Report of the duties of these various offices makes it clear that there was no reason why they should not have been consolidated within one or two years after the Scotch and Irish Boards were abolished; and therefore it would appear that a large expense has been unnecessarily incurred in consequence of this step not having been sooner taken.

Some of the observations in the foregoing extract, are so inapplicable, as regards the real facts of the case, that the Committee are at a loss to understand the grounds of the mistaken views which the Commissioners of Inquiry appear to have entertained.

Obvious impracticability in some cases, prior to 1830;

It is presumed that the Commissioners must have known that,—so long as the local Boards, by whom the diaries for Scotland and Ireland were severally examined and disposed of, continued in Edinburgh and Dublin, where the permits relating to those countries were also examined, and the stores were kept and issued,—it was *impossible* "to consolidate the offices of the clerks of "the diaries, the Examiners of permits, and the Storekeepers," for Scotland and Ireland, with the relative English offices. It is presumed also that they must have known that the local Boards in Edinburgh and Dublin were not discontinued until 1830, and yet it is here urged as a charge against the Board that these offices "were not consolidated till 1830!"

consolidation of Security Offices previously effected.

As to the offices of the Clerks of the Securities not having been consolidated with that of England till the year 1829, it appears to the Committee, that, although it certainly was not indispensable that the bonds of security for Scotland and Ireland should be issued from, and kept in, offices in immediate connection with the local Boards in Edinburgh and Dublin, yet, certainly, that connection appears perfectly natural, and the Board may probably regard the consolidation of these offices for the three kingdoms in 1829 (before the dissolution of the local Boards) rather as a proof of peculiar anxiety to effect consolidations at that time, than as evidence of any undue supineness on their part up to that period.

No delay in consolidating Offices for Fines;

And, with respect to the still more recent step taken for the consolidation of "the offices of the separate accountants of fines,"—the Committee have to observe, that the accounts of the three kingdoms were in no degree to be kept less distinct in consequence of the consolidation of the Boards,—the accounts for Ireland not being even to this moment, subject to audit or comptrolling check like those for England or Scotland,—and as the accounts for fines formed a part of the general accounts of each country, it was only gradually, and through practical experience, that it was perceived that the accountants for fines might be taken out of the body of accountants for each country, and a consolidated office for the

three kingdoms be probably constructed with advantage, without interference with the more difficult and complicated principle of any amalgamation of the departments of accounts generally. A charge against the Board of slowness in devising an arrangement of such a nature, when the accountants for the three kingdoms had only been brought under the same roof four or five years before, appears to the Committee singularly uncalled for; and, on the whole, the Board will doubtless regard the concluding paragraph of the extract, expressing an opinion on the part of the Commission, that "a large expense has been unnecessarily incurred "in consequence of the step (for consolidating the several offices adverted to) "not having been sooner taken"—as an opinion which certainly is not justified by the facts.

The Board.

Preceding charge as to delay and unnecessary expense consequently not borne out by facts.

The Commissioners proceed with their charges against the Board, as follows:—

> We have already examined how far the opportunities which were presented for making extensive reductions in the establishment of the Excise, in consequence of transferring several duties to the Customs, and of repealing many others since 1824, were taken advantage of; and we have given an opinion that the reduction had not been carried to the extent it ought to have been. We have found the same opinion prevailing amongst several persons who formerly belonged to the Excise, and amongst many others who are well acquainted with its affairs; so that we feel bound to state that the result of our inquiries on this point is an impression that the spirit of economy has not prevailed to the degree in which it might have been practically exerted, in keeping down expense on those occasions, which have been continually occurring, of changes in the various branches of the business of the department. It has appeared to us that a disposition has constantly prevailed to maintain, rather than an eagerness to reduce, the existing establishment; and that this disposition has sometimes led to the continuance of offices, or modes of transacting business, rather because they formed a part in the long-established system of routine or gradation, than because they were necessary for the discharge of actual business by the most expeditious and economical means.

Twentieth Report, p. 125. Reductions in consequence of Transfer of duties inadequate.

Alleged disposition to maintain existing Establishments.

To the reductions consequent on the transfer of the duties to the Customs, it seems difficult to raise an objection, when it is considered, that the whole of the departments engaged in charging and collecting those duties, have been discontinued by the Excise—the few officers retained under the title of Import Officers, being occupied, (as the Committee have explained already under the departmental head of "Port of London and Out Ports,") in business in no way connected with the transferred duties, having to receive, on their arrival, Scotch and Irish spirits sent to England under Excise permit, "when the agreement of the "spirits in strength and quantity with the accompanying permit is to be accu- "rately ascertained,—the balance of Excise duty to be secured,—and a fresh "Excise permit is to be obtained"; and the few officers on the establishment, under the title of Export Officers, being, as already explained under the same head, packing officers, whose duty is to weigh, examine, and superintend the packing of, goods for exportation on drawback, affixing the Excise seal to the package, and delivering a certificate of its contents, carefully distinguishing the class of the commodity thus packed for exportation, on drawback; after which it becomes the duty of the Customs officers to take charge of these articles when duly shipped in the exporting vessel, and to ascertain that the exportation, declared to be intended, is really carried into effect.

Small residue of "Port Establishment" retained for *Excise* business.

Page 93.

Page 94.

And as to the reduction of establishment being supposed not to have been commensurate with the repeal of duties, the Committee have, as they conceive, so satisfactorily exonerated the Board from any possible charge on this account, that they can only refer to their former observations on this subject for an answer to the above opinions. Who the "several persons" are "who formerly "belonged to the Excise," amongst whom the Commissioners of Inquiry "have "found the same opinion prevailing," they do not explain, but if these persons should prove to be Messrs. Salter, Sayell, and Lethem, formerly belonging to the Excise, whose evidence on other points the Commissioners of Inquiry have referred to with approbation, the Board may probably have been already enabled to ap-

Testimony on which above charges supposed to be founded.

The Board.

preciate their fitness for the formation of an opinion on such a subject, from the observations made on them by the Committee in the opening of their Report.

Proposals for reductions acquiesced in, when not shown to be injurious to the Revenue.

The Committee conceive, that the concluding observations of the paragraph, are not borne out by facts, and that the spirit,—liberal as they hope it has been,—in which the Committee have on this occasion considered the details of every plan for improvement, and reduction, proposed by the Commissioners of Inquiry, would have satisfied even the Commissioners themselves of the anxiety felt by the members of the Board, that no expence should be maintained, if not justified, and called for by the most weighty reasons. The Committee have, however, on the other hand, most earnestly endeavoured to resist proposals for reductions, founded, as they conceive, on an entire misunderstanding of the facts, or of the real necessity of the case, as regards the interests of the revenue, and they trust that the Board will deem that they have not failed in uniting in their recommendations these two principles, both of which most unquestionably require to be acted upon for the well being of the service.

The result which the Commissioners of Inquiry draw from their previous observations is the following:—

Twentieth Report, p. 125. Defective constitution of Board inferred from preceding charges;

> A consideration of the above circumstances naturally suggests a doubt whether the system upon which the official superintending authority of the department, as at present constituted, is so well adapted as it might be to the important object of securing the greatest possible degree of economy, consistent with security to the revenue, in administering the laws and regulations committed to its charge; and whether, with a view to the promotion of that object, some change in the constitution of the Board ought not to be adopted.

reasoning founded on erroneous data, and therefore wholly inconclusive.

The foregoing reasoning of the Commissioners of Inquiry is founded on certain assumed data. If therefore, the data are proved to be erroneous, which the Committee conceive that they have very sufficiently shown to be the case, the results naturally fall to the ground. The Committee conceive therefore, that nothing has been advanced by the Commissioners, tending in any way to prove that any "change in the constitution of the Board ought to be adopted."

In allusion to the transfer of certain import duties, from the Customs to the Excise, during the administration of Mr. Pitt, the Commissioners of Inquiry make the following observations:—

Twentieth Report, p. 126. Mismanagement alleged as ground of former transfer of duties to Excise from Customs;

> When Mr. Pitt was prime minister he transferred several duties from the Customs to the Excise, in consequence of the extent to which, at that time, owing to the bad management of the Commissioners, the Customs' revenue was defrauded; and latterly the Government have re-transferred several duties from the Excise to the Customs.

ground of re-transfer to Customs liable to misconstruction from Expressions of Commissioners of Inquiry.

The Committee conceive that, whether the construction of the paragraph necessarily requires it, or not, the meaning which any reader, not acquainted with the facts, would give to it is, that "the re-transfer of several duties from "the Excise to the Customs," had been effected on grounds similar to those which are assigned as the cause of the transfer, under Mr. Pitt's administration, from the Customs to the Excise, namely "owing to the bad management of the "Commissioners." As, however, the Commissioners of Inquiry know that no reason of this kind was assigned for the re-transfer by the former Commission of Inquiry in 1824, which recommended the change; and that the cause was obviously one of an entirely different character, not implying the slightest want of good management on the part of the Commissioners of Excise,—it is clear that the imputation against the Commissioners of Excise, adverted to, cannot possibly have been meant by the Commissioners of Inquiry. The Board will, however, no doubt regret that any sentence should have been constructed in such a manner by the recent Commission, in the Report under consideration, as o admit of the possibility of its being so misunderstood on such a subject.

The Commissioners of Inquiry then throw out observations containing objections to Boards in general, mixed with occasional references to the Board of Excise. On the division of authority in a Board, the Commissioners observe :— The Board.

There can be no doubt that when a subordinate authority is thus subdivided, the individual responsibility of those by whom it is exercised, as well as the means of check and control over them, are proportionately diminished. Measures of control can be so effectually met by remonstrances, reports and other means of delay, that, for practical purposes, such control becomes ineffectual; even in those cases in which the disregard of the superior authority amounts to resistance. Twentieth Report, p. 127. Supposed evils of divided authority in Boards;

And they add what they consider an illustration to prove the correctness of the foregoing remarks, as follows :—

In illustration of these remarks, we may allude to a case of recent occurrence in regard to one of the public revenue Boards, the particulars of which are detailed in the Fourteenth Report of the Commissioners of Revenue Inquiry. In that document will be found complete evidence of the actual existence of all those defects to which we have alluded as being incident to the constitution of a Board of Commissioners; a divided and intangible responsibility; a repeated evasion of the attempts exerted by the Treasury of check and control; and ultimately a disregard of that authority amounting to resistance. The remedy resorted to on that occasion was the dissolution of the Board in question, and the issuing of a new Commission. A measure of this kind, however necessary under the circumstances referred to, was naturally adopted with great reluctance; and its execution was attended with much objection and difficulty. Objection and difficulty must be experienced in all instances in which such a measure is had recourse to; and therefore whilst this remedy is the only one which is applicable to the case supposed, it is also one which cannot be considered in practice as generally available. Twentieth Report, p. 127. illustrated by reference to former Board of Stamps.

To the Committee, the foregoing observations do not offer any proof whatever of the soundness of the views of the Commissioners of Inquiry in regard to Boards, or that the inconveniencies and disadvantage to the public service, described, in the second extract, as having been experienced from misconduct on the part of a Board of Commissioners of another department, arose out of the form of the administrative authority over the department in question. Facts and observations inconclusive, and

The Committee apprehend, that the facts of a case which could be cited as showing the effect of the sub-division of authority in a Board, "in a repeated "evasion of the attempts exerted by the Treasury of check and control," should exhibit a Chairman endeavouring in vain to effect the objects of the Treasury, whilst a majority of the Board was opposed to his views.

The facts however, of the case alluded to, evidently do not bear out this supposition, since the services of the gentleman filling the station of Chairman of the Board in question, were, after the institution of an Inquiry, wholly dispensed with in a manner to mark great disapprobation on the part of the Treasury. inapplicable to Board of Excise.

The Committee, therefore, cannot understand how an individual of talent, but wanting in sound judgment, or steady conduct, should, when at the head of a Board of Commissioners disapproving of his proceedings, and opposing his authority, be more able to resist Treasury measures of control "by remon-"strances, reports, and other means of delay," than if he were without local check at the head of the department, with the entire authority concentered in his own person.

The Commissioners of Inquiry then advert to defects in the constitution of Boards, which they are pleased to consider as illustrated by the Board of Excise, as follows :—

Amongst these defects, experience has shown the existence of a general disposition to avoid or postpone the discharge of those branches of the duty of a governing authority which require the exertion of individuals; and on the other hand, a disposition to make continual references to subordinate officers to obtain knowledge and information. The consequence of such habits are continual delays and adjournments of business; waste of time in debates; and, instead of that activity and energy, (which should be characteristics of a body on whose superintendence depends the due administration of a complicated branch of laws and regulations requiring constant attention and variations in practice to adapt them to the objects for which they are to be enforced,) it has been found to be a prevailing custom to allow business to run its course according to Twentieth Report, pp. 128, 129. supposed illustration by reference to Board of Excise.

The Board.

routines of ancient regulation. Changes and reforms of any large and therefore useful kind are avoided; means, that have been provided at a great expense for the checking of the violation of the laws and the protection of the revenue, are not brought into action. The powers of Boards almost always fall into the hands of some clever and active subordinate officer; while the silence and secrecy with which their proceedings are carried on leave the public uninformed of them, and thus allow abuses to grow up and go on to a great extent without correction. In confirmation of what is here stated, the preceding pages of this Report, and the evidence annexed to it, may be referred to, as showing that, in the case of the Board of Excise, the first class of Surveying-General-Examiners directs many of its principal proceedings: the Under Secretary, from his long experience and abilities, has necessarily a preponderating influence; the routine of business is carried on with a strict adherence to old forms; and although expensive schemes for suppressing smuggling have been adopted, they have not always produced much effect, for want of activity and energy in enforcing them. Throughout the department there is much room for more uniformity, simplicity, and economy, both in time and expense, whilst the general course of its proceedings does not appear to be governed by any thing like a system of fixed principles, such as we might expect to find established for regulating the administration of a great public department.

Influence of subordinate Officers of Excise on proceedings of Board.

Preceding objections inconsistent with former observations.

The Committee have to observe on this extract, that "a desire to avoid "the discharge of those branches of the duty of a governing authority which "require the exertions of individuals," is here spoken of as a "*defect*," whilst, singularly enough, the active exertions of the Commissioners of the Board in deciding *individually* upon the cases arising out of the country correspondence, are objected to by the Commissioners of Inquiry in observations, quoted by the Committee under the departmental head of the Correspondents' Branch. Another "defect" is also discovered, by the foregoing extract, in "a disposition to make "continual references to subordinate officers to obtain knowledge and information;" and yet in another place a general plan, already commented upon by the Committee, for referring all papers to subordinate officers is proposed by the Commissioners of Inquiry, by which, as they say, "the head of the department "will be relieved from wasting time in the labour of going through the details "on which they are founded." And in another part of their Report, quoted by the Committee, under the departmental head of the Correspondents' Branch, the Commissioners of Inquiry state "we are of opinion that no paper ought to "be brought forward, either before the Board or a Committee of it, for a decision upon it, without its having been first calmly and minutely examined by "some efficient officer, who should be required to look into the papers in the "office connected with it, and make such notes and observations as will serve "to assist in forming a correct judgment upon it." This appears to the Committee to be "referring a paper to a subordinate officer to obtain knowledge "and information."

Page 45.

Page 154.

Page 45.

Charge of adherence to routine of ancient regulation, replied to.

The subsequent objection to the supposed practice of the Board—that "it has "been found to be a prevailing custom to allow business to run its course "according to routines of ancient regulation,"—is to be met by the obvious remark that if experience has proved some general course of proceeding to be useful, the plan cannot be the worse for having been advantageously acted upon during a series of years. But the Committee conceive that the Board of Excise are peculiarly little open to a charge of adhering pertinaciously to old practices, whenever a necessity for any decided change has occurred; and a more convincing proof of this truth can hardly be afforded than in recalling the Board's attention to the change of practice adopted in consequence of the vast increase of correspondence which arose out of the consolidation of the Excise for the three kingdoms in 1823.

Originally, as the Board are aware, it was the practice, when the number of country letters was comparatively small, for all the letters to be read to the Board, and for the Chairman to make the requisite orders upon each. But on the great increase of this correspondence when the time necessarily requisite to dispose of it, rendered it very difficult to get through the remaining business of the Board, a plan was speedily struck out to meet the new difficulty, by constituting a Com-

mittee of Commissioners to whom this duty was delegated, with the understanding that certain papers of most importance should still be referred by them to the Secretary, to be disposed of by the Board. The Committee indeed feel that a peculiar readiness has always been exhibited by individual Commissioners to meet exigences of any kind by requisite changes of system on their part, whatever might be the amount of additional individual labour involved in the alteration; and the Board must be aware that occasions have not been wanting to put this principle to the proof, in the distribution of the business of the Board under the unprecedented reduction of the numbers of the Commissioners, since the year 1830, from thirteen to seven.

The Board.

The Committee are at a loss to conceive what is intended by the statement that "means, that have been provided at a great expense for the checking of "the violation of laws, and the protection of the revenue, are not brought into "action,"—they are however, unconscious of the imputed supineness in any branch of the service. The Board are aware, that the assertion that "the Surveying-"General-Examiners, direct many of the principal proceedings of the Board,"—is perfectly erroneous. The reports of those superior officers certainly bring out the facts in a great number of the most important cases, and thus enable the Board to come to a sound decision,—a mode of proceeding recommended in principle by the Commissioners of Inquiry themselves, elsewhere, as already shown by the Committee. As to the powers of "a Board falling into the hands of some clever "and active subordinate officer,"—and the observation that, "the Under "Secretary (of the Board of Excise) from his long experience and abilities, "has necessarily a preponderating influence,"—the Committee have to remark, that the Under Secretary has passed through the surveying branch of the service, and therefore, possesses that practical knowledge of the details of the surveying duty, which the Commissioners of Inquiry elsewhere consider of such importance, as to make them recommend, that only persons so qualified should be eligible for the office of Secretary. The Committee are not aware, that any such influence as that described exists, but they must conclude, that the "influence of the Under Secretary," supposing it to exist, could not become less if he were the Secretary, or that such influence would be very likely to be diminished, if, in lieu of a Board, a single Commissioner presided over the department, as subsequently proposed by the Commissioners of Inquiry.

Proceedings of Board of Excise not directed by Surveying-General-Examiners;

Page 168.

or other subordinate Officer.

In the concluding sentence of the extract there are several general charges—want of "uniformity, simplicity, and economy,"—and of "a system of fixed "principles, such as might be expected to be found established for regulating "the administration of a great public department."—

Charge of "want of system of fixed principles,"

The want of "uniformity," hardly appears compatible with the previous charge of "allowing business to run its course according to routines of ancient "regulations;"—and the Committee hope that they have already adduced facts to relieve the Board from the charge of want of "economy." As to the particular system of fixed principles referred to, it appears to be scarcely sufficiently explained here, to admit of the precise meaning of the objection being understood. The Committee conceive, however, that all the charges comprised in the extract are founded in misapprehension of the Board's practice, or of the real facts of the case.

not sufficiently defined.

It might, perhaps, at the first view be considered, that, having adverted to the observations of the Commissioners of Inquiry affecting the mode of conducting business by the Board of Excise, the Committee might omit all reference to the plans recommended by the Commission as substitutes for the existing system of management of the business of the revenue departments by Boards;—on the

The Board.

ground that such plans, whether good or bad, must be decided upon by the Lords of the Treasury, and not by the Board.

General question of expediency of Boards referred to as partially connected with Excise administration.

As, however, this general question is not, by any means, considered by the Commission so entirely in the abstract, as to avoid all reference, directly or indirectly, to the conduct of the Board of Excise, the Committee conceive that the Board may deem a consideration of the views of the Commissioners of Inquiry on these points, as called for in the Report of the Committee.

The Committee will, therefore, venture to offer a few remarks on the observations of the Commissioners of Inquiry on the general question of the advantages or disadvantages of the administration of departments by Boards.

The following extract contains objections to Boards in general:—

Twentieth Report, p. 129.

Objections to Boards in general.

> The responsibility of the Board, as a Board, is of no value whatever; and, as to the Commissioners, individually, no one of them is responsible for the acts of the Board, as others participate with him in all he does, and as much may be done in which some member of the Board has not acted; so that, in fact, the appointing of a Board of several Commissioners with equal powers, as the head of a sub-department for revenue purposes, completely sets aside all responsibility.
>
> Experience of managing business by Boards (a system which in this country is so common) affords a complete illustration of the correctness of the preceding observations. The proceedings of the numerous Boards of Commissioners for paving and lighting, and of sewers, are seldom mentioned but in terms of complaint and condemnation. The conduct of vestries, which are Boards of a more extended kind, produced so much evil while they had the management of the poor, that it led to their being set aside by the new Poor Law; and such has been the general bad management of Commissioners of turnpike roads, that, by common consent, Parliament is called upon to introduce some great change in the system.

These objections seem to consist in a supposition, that no due responsibility rests on any member of a Board, and that the responsibility of a Board, as a body, is of no value.

Effective responsibility of Board under an efficient Chairman.

As to the responsibility of a Board, much of it ought, as the Committee conceive, to be regarded as resting on the Chairman, for if the Commissioner selected for that station is properly qualified for his post, his opinion will always carry peculiar weight with the other members of a Board properly constituted; and if, practically, the Chairman should be at any time found not to possess the proper authority of his station, it appears to the Committee that this fact, may, of itself, be considered as proving some alteration to be required in the composition of some part of the Board. But as the want of the important requisite of an influential Chairman cannot at present be charged upon the Board of Excise, any further remark from the Committee on this subject would be superfluous.

Charge not supposed intended to be applied to Board of Excise.

It will be obvious to the Board, that the following paragraph, which asserts that, "when a Board is composed of numerous members, many of them are too "indolent, or of too much dignity, to attend to the business of it," can in no way be regarded as applicable to any member of the Board of Excise: and the Committee cannot suppose it possible that its application could have been intended for the Board; from which they presume that the Board of Excise, reduced as it has been, from thirteen to seven members, is not regarded by the Commissioners of Inquiry, as "composed of numerous members."

The paragraph in question, which the Committee merely quote, is as follows:—

Twentieth Report, p. 129.

> *When a Board is composed of numerous members*, many of them have too many occupations, and many are too indolent, or of too much dignity, to attend to the business of it; and thus the apparent management by the whole body becomes a screen for the measures of a few, into whose hands the management practically falls. Thus it may happen, that for want of attendance, want of intelligence, want of economy, or want of some other requisite in the quarter to which the actual management has been left, the most lavish and wasteful expenditure of funds may take place, and the interests of the public sacrificed in this and a number of other ways.

The Commissioners of Inquiry go on to observe:—

Twentieth Report, pp.129, 130.

> If the sub-departments for collecting the taxes had originally been placed under the authority, each of them, of a single person (such person not being a peer or a member of Parliament, and not quitting office

with every change of Ministry), the throwing aside of the control of the Treasury could not have happened. The facility of having personal communication, and of giving commands instead of communicating recommendations, and the power of dismissal from office of the individuals appointed, would have secured to the Treasury the habit of control and the successful use of it.

The Board.

As to the fitness of a single person to discharge the duties of the head of a revenue department, so far as fitness consists of intelligence, activity, and energy, this would be insured in a higher degree in a single person than in a Board. The exertion, which an individual would be called upon and be able to make, would secure a higher degree of intelligence, while the admitted superior force of individual activity and energy would not be weakened by waiting for the opinions of others, by debating with and gaining over others, by being driven to take unnecessary steps, and by adjournments of business.

Administration by a single person regarded as more efficient and responsible.

The Committee are unable to appreciate the force of the above reasoning. They do not see why the appointment "of a single person (not quitting office with "every change of Ministry") at the head of a department "for collecting taxes," should necessarily prevent "the throwing aside of the control of the Treasury," any more than the appointment of a suitable individual as Chairman of a Board of Commissioners at the head of the same department, holding office by a similar tenure. It appears clear that the Treasury would possess an equal power "of "giving commands, instead of communicating recommendations," and "of dis- "missal from office of the individuals appointed," in the case of the Members and Chairman of a Board, as in that of "a single person not quitting office with "every change of Ministry,"—the supposed tenure of office being apparently the same in each case. And as to the alleged superior "fitness of a single "person to discharge the duties of the head of a revenue department,"—the Committee are unable to see the peculiar advantages in the system recommended for replacing Government Revenue Boards by such an appointment, any more than they can recognise the resemblance between such Boards, appointed by the King, under due control for the proper administration of certain departments, and "Commissioners for paving, lighting, and sewers,"—"vestries,"—and "Commissioners of turnpike roads," adverted to by the Commissioners of Inquiry in the previous paragraph.

Control of Treasury equal in case of a Board and of an individual.

No apparent analogy between Revenue Boards and "Vestries," "Commissioners for paving, &c." "and of turnpike roads."

The Commissioners of Inquiry object to the principle of a Board, as diminishing responsibility in the administrative authority.

If, however, an erroneous decision should be adopted by the Board, injurious to the public, or to the individuals composing the department under the Board, an appeal to the Treasury, which certainly would not fail to be immediately adopted, at once offers the means of correcting the error, and might even elicit a decided censure of the proceedings of the Board from the Lords of the Treasury, should the acts of the Commissioners have called for such a proceeding on the part of their Lordships,—a result which could not fail to be acutely felt by every member of the Board. And—to put an extreme case—supposing some flagrant act to have been committed by the Commissioners,—individually or collectively,—the Treasury could have no difficulty in ascertaining, by calling for the papers, with whom the responsibility specially rested.

Means at present possessed of controlling proceedings of Board or of individual Commissioners.

It is conceived, therefore, that the objections arising to the principle of the diminution of responsibility from its subdivision, are not of real weight, although, unquestionably, the onus of responsibility does bear much less oppressively, in a particular class of cases, on individual Commissioners, under the system of Boards, than in other modes of administration. Thus, when an act of necessary rigour is to be performed in inflicting punishment, alike called for by equity and policy, the painful responsibility of a disagreeable, though necessary, duty is more light when attached to a Board, than to an individual, and a Board is enabled to resist, without difficulty, solicitations in favour of the delinquent, or tendencies to lenity in preference to justice. And the Committee, cannot but consider, that it might prove of the greatest injury to the discipline of the service,

Advantages of collective authority in certain cases.

The Board.

Advantages of collective authority in certain cases.

if, by concentrating the sole responsibility in a single individual, dismissals, rendered necessary by grave misconduct, should fail to be carried into effect, through solicitations and influence, which an individual should feel it difficult to resist; or through the indulgence of feelings, which it requires every assistance to enable a Commissioner to overcome, when called upon to decide on cases by which an innocent family are to be deprived of the means of subsistence, from the dismissal of an offending officer.

In a Board, consisting of a number of persons, feelings, or solicitations, as has been already implied, seldom, if ever, induce a decision, by which misconduct is unduly overlooked, and an injurious precedent established,—but an individual would, if, the decision were known to rest with himself alone, often find it most difficult to resist the importunities of others, in addition to the pleadings of his own feelings, in many cases, in which, although principle requires the stern infliction of the penalty, commiseration presses for a contrary decision.

This striking peculiarity in the tendency of the constitution of Boards, is therefore decidedly advantageous, since, if the decisions of the Board are too rigorous, the direct appeal to the Treasury, which is not merely theoretically available, but is practically adopted, at once offers the means of obtaining a remission of any excess of rigour; whilst in cases in which severe punishments are called for, the firmness of the decisions of a Board ensures a due enforcement of that discipline, on which the efficiency of the department must depend; and as applied to a large revenue department, where cases of the kind alluded to are continually occurring, the Board will probably feel that the preceding observations have peculiar force.

But in case the plan of administering the revenue departments by a single Director with merely a Secretary and clerks under him, should not be approved, the Commissioners of Inquiry proceed to recommend another plan containing a slight modification of the first, as explained in the following extract:—

Twentieth Report, p. 130. Proposed administration by a Chief Commissioner and Assistants;

But if, after full consideration of the question of what is the best plan of constituting the governing authority for collecting the Excise revenue, it should not appear to be advisable to place it in the hands of one person; then we are strongly of opinion that the precedent afforded by the practice of the Treasury, Admiralty, Ordnance, Woods and Forests, and Board of Control should be acted upon; so that, in point of fact, the advantages to be derived by giving power to one person, and making him in this way responsible, may be virtually secured to the public.

Under this modification of the first plan, a Chief Commissioner is to be aided by Assistant-Commissioners; and the Commissioners of Inquiry proceed in the following extract to state what should be the duties of those, who, under the title of Assistant-Commissioners, should give the Chief Commissioner some aid:—

Twentieth Report pp. 130, 131. Their several duties;

In order effectually to secure the authority of the First Commissioner, what the other Commissioners would have to do ought to be defined. They should be subordinate to the First Commissioner, and serve as assistants to him; and, as such, they should be called Assistant-Commissioners.

Their functions ought not to comprise the transacting of the details of business, such as reading letters and diary books, endorsing bills of exchange, and things of this kind; for all details of business should be performed by the head clerks of the several branch departments, and the officers under their control.

"direction and deliberation" to be separated.

The duties of the Assistant-Commissioners should be regulated on the principle of *separating the business of direction from that of deliberation:* they should be required to draw up reports on such subjects as may be submitted to them by the First Commissioner; to examine the reports drawn up by the head clerks and by the Surveying-General-Examiners; to read petitions and draw up reports upon them; and to act with the First Commissioner as a Board to deliberate and decide upon the following subjects:—

Subjects for "deliberation."

1. Reports.
2. Smuggling.
3. Prosecutions.
4. Charges of collection.
5. Schemes for improving the collection of the duties.
6. Petitions from officers and traders.
7. Complaints against officers.
8. Doubtful points of law, and the alteration and amendment of the Excise laws.

Boards should be held only once or twice a week, unless particular circumstances required that they should be held more frequently.

The Board.

Boards to be held once or twice a week.

The Committee are not quite sure that they understand rightly what the Commissioners of Inquiry mean, when they speak of "duties" "*regulated on the* "*principle of separating the business of direction from that of deliberation*;" but if this means that deliberation by a Board or Council, should not be exercised upon every act of direction, the principle is just, since no business of any great magnitude could be got through daily upon the principle that a deliberation should arise on each case between the Director, or person giving the order, and the deliberating Council or Board; and the Committee cannot but think that this is practically the course adopted in the dispatch of the current business of the Excise, as well as what is described, in the evidence of Mr. Dean, the Chairman, as that of the Board of Customs.

"direction and deliberation" considered.

No practical difference between present and proposed plan in this respect, Twentieth Report, Appendix, p. 419,

The Commissioners of Excise who severally manage the country correspondence for England, and for Scotland and Ireland, may apparently be regarded as discharging the functions of "direction," but the cases that come before them of a grave or new character, being referred to the Secretary to be brought before the Board, may be viewed as then forming the business of "deliberation." And with regard to the objection which has been raised by the Commissioners of Inquiry to the mode in which decisions are made by the individual Commissioners, the Committee conceive that the objection must have arisen from a misapprehension of the facts, of which their observations, already given in this report under the head of the Correspondents' Branch, have probably fully satisfied the Board.

Exemplified.

Pages 46 and 47.

As to the eight subjects which, according to the foregoing extract, the Commissioners of Inquiry conceive should be referred to the Commissioner and Assistants to deliberate and decide upon, as a Board, *on one or two days in each week*, these heads must, in the Excise department, comprise a great mass of papers.

Mass of Papers on subjects proposed for deliberation of Board twice a week.

By "reports" is probably meant, reports to the Treasury, which, as the Board are aware, are prepared and dispatched *daily*.

Treasury Reports now dispatched *daily*.

On the whole, the Committee conceive that of the immense mass of papers out of which the country correspondence for the three kingdoms arises,—consisting at present of above 60,000 letters a year dispatched from the Chief Office on orders of the Commissioners of Excise,—a larger number would be referred for the decision of the deliberative Board under the proposed plan, than that now brought before the Chairman and Board by the Secretaries. And even at present the Board are aware with how much difficulty the really important business is prevented from falling into arrear, though brought *daily* before the Board by the Secretaries, in lieu of once or twice a week as proposed by the Commission; and though certainly, under the Board's present practice, there is no "*waste of time in debates.*"

Increase of Papers for deliberation under proposed plan.

Difficulty of avoiding arrear of important cases, under present practice of daily Boards.

The following paragraph completes the recommendations of the Commissioners of Inquiry on this subject:—

If the various recommendations which we have made in this Report for diminishing the business of the Excise department be adopted, we think that one Chief Commissioner and two Assistant-Commissioners would be competent to perform the whole business of superintending the administration of the Excise laws and regulations; one of the Assistant-Commissioners to be selected from amongst the most experienced and most intelligent Collectors; another of them to be a member of the legal profession; the Secretary, and all the principal officers of the in-door department to be selected from Excise officers who had gone through the several gradations of office. Unless this rule be adopted, and rigidly acted upon, we are strongly of opinion that the great expense, and the various defects of the present system, will never be corrected.

Twentieth Report, p. 131.

proposed Establishment of Board, and selection of Secretary and subordinate Officers.

The Board.

Two Assistants to be chosen, one from Collectors of Excise —the other from the Law.

From the foregoing extract it would seem that a part of the plan is, that, of the two Assistant-Commissioners, one should have been a Collector of Excise, the other a member of the legal profession, and, that, unless the rule laid down be adopted and rigidly acted upon, the Commissioners of Inquiry do not anticipate favorable results from the experiment.

Practical Officers as Commissioners; former observations referred to.

On the suggestions of the Commissioners in favor of the appointment of officers, who have passed through the several gradations of the service to the station of Commissioners,—the Committee have already, under the departmental head of Surveying-General-Examiners, offered some observations, which they here beg to repeat, as follows:—

Page 102.

"On the subject of the appointment of practical officers to the offices of Commissioners, the Committee do not feel called upon to discuss the merits of the question; but they observe with surprise that this is treated by the Commissioners of Inquiry rather as though it were a new suggestion, than as one which had been tried, and on which, consequently, it might be expected, if it be really the preferable system, that direct evidence should be adduced to prove its superior advantages, by the opinions of persons deemed qualified to judge of its merits in working."

Combined duties of Commissioner and Solicitor productive of inconvenience. Page 53.

And with regard to the appointment of a gentleman of the legal profession as a Commissioner, with a view to uniting the duties of Commissioner and Solicitor, the Committee conceive that they have already so fully pointed out what must be the confusion and inconvenience created by such a practice, under the head of the Solicitor's Department, that any further observations appear to them unnecessary.

The principal objects of the change proposed are described by the Commissioners of Inquiry to be as follows:—

Twentieth Report, p. 130. Proposal that First Commissioner should issue directions and make appointments with sanction of Chancellor of Exchequer;

> The main objects to be attained in constituting a Board are to give the Treasury, or rather the Chancellor of the Exchequer, a complete control, and to insure a real responsibility for the proper administration of the Excise laws. We are of opinion that both these objects would be attained, if full powers were vested in the First Commissioner *to act in all matters of direction and of appointments to office, with the sanction of the Chancellor of the Exchequer.*

This plan proposes to place the whole power of direction, as well as of appointments to office, in the hands of the Chief Commissioner, acting with the sanction of the Chancellor of the Exchequer.

Inoperative, except in particular cases: and practical result.

Now, the Committee do not mean to insinuate that a Chancellor of the Exchequer and a Chief Commissioner would not make a very sound decision on any matters which they should consider together; but, as the Chancellor of the Exchequer is fully occupied with still more important business, in practice the decision would no doubt rest with the Chief Commissioner, excepting in cases in which special instructions might be received from the Chancellor of the Exchequer for the guidance of the Chief Commissioner, on any particular subject. This is virtually the case at present, with the exception of the difference between a sole Chief Commissioner, and a Chairman and Board. On such matters, the Chancellor of the Exchequer, and the Lords of the Treasury now issue special instructions to the Board by letter, or through the Chairman: under the practical operation of the proposed plan, the Chancellor of the Exchequer would, no doubt, do the same with the Chief Commissioner. The result, therefore, would probably be, that "in matters of direction" the Chief Commissioner would ordinarily act alone, as under the first of the plans proposed by the Commission.

Present communications between Chairman and Chancellor of Exchequer;

Result of present and proposed system not dissimilar in this respect.

Present system of appointments approved elsewhere.

With regard to the remaining part of the second plan, respecting appointments, it may be observed that "the rules and proceedings according to which

"the business of appointing, &c. is" at present "managed," are elsewhere alluded to by the Commissioners of Inquiry with decided approbation. It would seem therefore that no change in this respect can be called for.

The Board.

Twentieth Report p. 104. vide infra.

One most important part of the duty of the Board consists in appointing to vacant stations, by promotion; and when it is considered what temptations are likely to arise, in any department, to grant such promotions in many cases through favour, rather than upon claims arising solely from merit, the due discharge of such a duty might surely be regarded as no slight proof of efficiency in the system of administration of any public department, (having under it thousands of individuals of different grades,) against which no charge could be raised of an undue use of this power.

Salutary result of present system in regard to Promotions;

That this important and difficult duty, as well as that of dismissing officers when necessary, has been well administered by the Board of Excise as at present constituted, is recognised by the Commissioners of Inquiry in the following extract, already quoted under a former head:—

Full explanations are given in the foregoing extracts from the evidence of the rules and proceedings, according to which the business of appointing, promoting, and dismissing officers is managed. These rules and the manner in which they are at present carried into execution, under the direction of the Commissioners, appear to be well calculated for the object in view; and we have had reason, in the course of our inquiries, to believe that this important branch of the duty intrusted to the superintending authorities, *has been exercised with the attention to justice and impartiality*, and at the same time *with that degree of firmness, and decision which is necessary to maintain the general efficiency of the subordinate branches of the department.*

Twentieth Report, p. 104. Fully recognised.

After perusing this satisfactory recognition, not only of the "*justice and impartiality*," but of the "*firmness and decision, necessary to maintain the general efficiency of the subordinate branches of the department*," which have been exercised by the Commissioners of Excise—the Committee have been at a loss to understand, upon what principle the same Commissioners of Inquiry, in the same Report, could have come to the conclusion that the "defects inherent in the "nature of Boards, constituted like those of the principal revenue departments, "prevent the affairs entrusted to them, *and more especially those which relate to the "discipline and control of large classes of subordinate officers*, from being conducted "with dispatch and efficiency"—an opinion found in the following extract:—

Recognition inconsistent with imputed defects in management by Boards of discipline, &c. of Establishment.

* * * * * After having directed much attention to an examination of the question, as to the most eligible mode of conducting those portions of the public business which are at present intrusted to the management of Boards, we have come to the conclusion that there are defects inherent in the nature of Boards constituted like those of the principal revenue departments, which prevent the affairs intrusted to them, *and more especially those which relate to the discipline and control of large classes of subordinate officers, from being conducted with that degree of dispatch and efficiency*, which are exerted when the governing powers are in fewer hands, and exercised under a less divided responsibility.

Twentieth Report, p. 128. Imputed defects in management by Boards of discipline, &c. of Establishment.

In conclusion, the Committee have to observe that it is not for them to pronounce an opinion as to what may be the decision of the Lords of the Treasury on the new plans submitted by the Commissioners of Inquiry in their Twentieth Report, for the administration of the revenue departments; but the general principle advocated in that Report against the existing system of administration of the departments in question by Boards, certainly does not appear to be much in accordance with the views developed in a bill founded on the recommendations of another Commission, and brought into Parliament by the Government in the session of 1835, for the new arrangement of the Post Office department.

Views of recent Commission as to Boards, opposed to those of Post-Office Commissioners.

But, whatever may be the decision on the general question of the administration of the revenue departments by Boards, the Committee trust that they

The Board.

Supposed inefficiency of Boards argued from erroneous facts, as regards Board of Excise.

have sufficiently proved, that no argument for a want of efficiency in Boards can be drawn from any practice of the existing Board of Excise, and that the views to that effect, which appear to have been, in some degree, adopted by the Commissioners of Inquiry, have been also proved by the facts developed and properly explained, to be wholly erroneous.

Result.

The Committee conceive that it has been satisfactorily shown that the functions of the Commissioners of the Board,—which may be classed under three heads, as consisting,—

1st. In the superintendence of the charge and collection of the revenue,—

2d. In the management of appointments, promotions, &c. and the maintenance of the discipline of the service,—

3d. In the discharge of their judicial duties,—have all been performed in a manner, not only undeserving of blame, but meriting, as they would hope, approbation,—which indeed, with regard to the two latter heads, they have received from the Commissioners of Inquiry themselves.

H. DAVIS.
THO^{S}. HARRISON

Excise Office,
January, 1837.

Read and approved by the Board,
February 25th, 1837,
F. H. DOYLE, *Chairman.*

LIST OF APPENDIX

TO THE

REPORT OF THE COMMITTEE.

No 1. Excise, England.—Return showing the Numbers Employed on the Establishment in Charging and Collecting the Excise Import Duties, Tea Duty, and Inland Excise Duties, severally, for England, exclusive of the Establishment at the Chief Office, common to the several Branches of the Establishment; also the Numbers employed on the Establishment at the Chief Office, and the Total Numbers so employed; together with the amounts of Import Duties, Tea Duty, Inland Excise Duties, and Gross Receipt of Revenue for England, and the Rate per Cent. on Collection of Gross Revenue, in the Years 1797, 1806, 1811, 1815, 1817, 1820, 1824, 1829, 1831, and 1835.

No. 2. Excise, England.—Return of the Numbers of the several Classes, and total of the London and Country Surveying Establishments for the Years 1797 and 1835; showing, also, a Compare of the Amount of Salaries net, of the several Classes at the two periods.

No. 3. Excise, England.—Return showing the Amounts of Salaries on the Excise Establishment, divided under the four heads of Surveying Establishment, Import Establishment, Tea Establishment, and Chief Office Establishment for the Years 1797 and 1835, severally. Also the amount of Periodical Augmentations payable thereon in the said Years severally; showing also the Increase or Decrease in the Amount of Salaries of the said Establishments, severally.

No. 4. A Return of the Increase in the Number of Persons, and the Amount of their Salaries in the several Departments in the Chief Office, in consequence of the Consolidation of the Boards of Excise for England, Scotland, and Ireland, in the year 1823, and of the subsequent abolition of the Local Boards in Edinburgh and Dublin.

No. 5. Excise, England.—A Comparative Account of the Charges of Collection, &c. of the Excise Revenue in England, under the several Heads, in the Years 1797 and 1835.

No. 6. A Return showing the Amount of Charges of Collection, which, though charged in the Account for England, are properly applicable to the Charges of Collection on account of Scotland and Ireland, specifying the several heads and the Amount of each.

No. 7. Return showing;—

The Average time employed daily by Ride Officers in Surveying and in Riding between the Traders under Survey, severally, in each of Six different Rides situated in different parts of England in the Years 1824 and 1836, respectively, with Averages of the whole; showing also those Duties for which Traders were surveyed in the said Rides in 1824, which were subsequently repealed prior to 1835:—

The Average time employed daily by Division Officers in Surveying and Walking, between the Traders under Survey, &c., in Six different Divisions or Foot Walks, situated in different parts of England, and in Two Divisions in London in the Years 1824 and 1836, respectively, with the Averages of the whole; showing, also, those Duties for which Traders were surveyed in the said Divisions in 1824, which were subsequently repealed prior to 1835.

The Average time employed daily by Supervisors in Surveying, in Examination of the Officers' Books, &c., and in Riding between the Stations, severally, in each of Six different Districts, situated in different parts of England, in the Years 1824 and 1835, respectively, with Averages of the whole: Showing, also, those Duties for which Traders were surveyed in the said Districts in 1824, which were subsequently repealed prior to 1835.

The Average number of hours employed daily by Collectors, in the Year 1836, in in-doors and out-of-doors business, when on the Round and when off the Round, severally, in Five specified Collections, with Averages of the whole.

No. 8. Return of certain increased Charges of Collection in the Revenue of England in 1835, as compared with 1797, not existing in, or applicable to, 1797, but which, if deducted from the Charges of Collection for 1835 would reduce the Charge on the Collection of the Gross Revenue to as low an Amount as in 1797.

No. 9. Memorandum for the Committee, explanatory of the Successive Augmentations in, and of the present state of the Secretary's Office.

No. 10. Memorandum of a new System of Registering the Papers.

No. 11. *a.* Report of W. K. Dehany, Esq., Solicitor of Excise.

b. Report of P. W. Mayow, Esq., Assistant Solicitor of Excise.

c. Report of Morton Carr, Esq., Solicitor of Excise in Scotland.

d. Report of M. A. Saurin, Esq., Solicitor of Excise in Ireland.

No. 12. Report of G. A. Cottrell, Esq., First General-Accountant, proposing a new division of the Accountant-General's business into Five Departments, &c.

No. 13. Report of G. A. Cottrell, Esq., First General-Accountant, on Incidental Payments, &c.

No. 14. Report of Mr. John Wilks on the Machinery at the Excise Printing Office.

No. 15. Expense of Letter-Press Printing, calculated to 5th January, 1836.

No. 16. A return showing the Number and Designation of the Persons connected with the Permit Department, who have been discontinued in Town and Country throughout the United Kingdom since the abolition of the survey on Tea, Wine, and Vinegar, as recommended by the Commissioners of Excise Inquiry.

LIST OF APPENDIX.

No. 17. An account of the Profit obtained by the redistillation and Sale of Spirits seized, taking into consideration the various items suggested by the Commissioners of Excise Inquiry in their Twentieth Report, to be omitted in the accounts furnished by the Board on this subject.

No. 18. A return showing the Number of Gallons of Scotch and Irish Spirits brought to the Port of London in the last Six Years; and also the quantities of Foreign Spirits which paid Duty for consumption in England during the same period, with the average thereof.

No. 19. A return of the Detections of fraudulent Traders by the Surveying-General-Examiners in Ireland, in the Year 1835, distinguishing between the several trades.

No. 20. Report of the Surveying-General-Examiners of the First Class on the expediency of the suggestions of the Commissioners of Inquiry in their Twentieth Report, as regards the mode of employing the Surveying-General-Examiners of the Second and Fourth Classes; and as respects their proposal for arranging and distributing the business of Inspection on more systematic principles, &c.

No. 21. Memorandum detailing the practice of the Board of Excise in regard to Promotions in the Surveying Branch of the Excise Service.

No. 22. Report of the Surveying-General-Examiners of the First Class on the recommendation of the Commissioners of Inquiry in their Twentieth Report that the Excise Survey be discontinued on Brewers, and certain other Traders.

No. 23. Letters from the Secretary of the Stamp Office to Robert Willimott, Esq., Distributor of Excise Stamps.

No. 24. Excise, Scotland.—A comparative account of the Charges of Collection of the Excise Revenue in Scotland under the several Heads in the years 1797 and 1835.

No. 25 Excise, Ireland.—A comparative account of the Charges of Collection of the Excise Revenue in Ireland under the several Heads n the years 1818 and 1835.

No. 26. An Account showing the Numbers of the Establishment, the Gross Receipt, the Charges of Collection, and the Rate per Cent. for which the Excise Revenue was collected in Scotland in the Years 1797, 1822, and 1835; and in Ireland in the Years 1818, 1822, and 1835.

No. 27. Excise, United Kingdom.—A Return of the Reductions effected in the Surveying Department in each year since 1816, exclusive of those Reductions in consequence of the consolidation of the Excise for the Three Kingdoms in 1823; of the repeal of Duties; or of the transfer of Duties to the Customs.

EXCISE.—ENGLAND.

RETURN showing the Numbers Employed on the Establishment in Charging and Collecting the Excise Import Duties, Tea Duty, and Inland Excise Duties severally, for England, exclusive of the Establishment at the Chief Office, common to the several Branches of the Establishment; also the Numbers employed on the Establishment at the Chief Office, and the Total Numbers so employed together with Amounts of Import Duties, Tea Duty, Inland Excise Duties, and Gross Receipt of Revenue for England, and the Rate per Cent. on Collection of Gross Revenue in the Years 1797, 1806, 1811, 1815, 1817, 1820, 1824, 1829, 1831 and 1835.

Year.	Number of Persons employed.					Amount of Excise Import Duties.	Amount of Excise Tea Duties.	Amount of Inland Excise Duties.	Amount of Gross Receipt of Excise Revenue.	Rate per Cent. on Collection of Gross Revenue.
	Import Establishment.	Tea Establishment.	Inland Excise Establishment.	Chief Office Establishment.	Total Establishment.					
						£	£	£	£	£ s. d.
1797	536	65	3881	295	4777	2,172,695	1,025,189	7,871,784	11,069,668	3 14 4½
1806	632	74	4074	318	5098	4,925,841	2,594,417	15,894,538	23,414,796	2 9 6¼
1811	767	64	4256	334	5421	4,645,983	2,890,343	17,541,160	25,077,486	3 3 11¾
1815	791	57	4312	351	5511	4,878,378	3,460,269	19,009,450	27,348,097	3 4 8¾
1817	919	55	4342	342	5658	4,621,192	2,830,203	13,256,504	20,707,899	4 15 10½
1820	1028	86	4388	345	5847	6,190,513	3,133,392	17,793,009	27,116,914	3 10 7¾
1824	730	86	4147	352	5315	6,683,014	3,419,803	16,269,324	26,372,141	3 10 0¾
1829	*b* 57	86	4279	368	4790	*a* ———	3,321,721	14,922,208	18,243,929	4 10 1¼
1831	*b* 53	86	3852	*e* 382	4373	———	3.344,913	10,978,384	14,323,298	5 11 3¾
1835	*b* 51	*d* 32	3755	*e* 352	4190	———	*c* 59	10,861,123	10,861,182	6 16 0

a. In 1825, the Import Duties were transferred to the Customs.
b. Establishment retained in England for securing the duties charged in Scotland and Ireland on Home made Spirits brought Coastwise.
c. In 1834, the duties on Tea were transferred to the Customs.
d. Establishment retained to write Permits for the removal of Tea, but wholly discontinued, since the date of the Return, on the abolition of Tea Permits.
e. The Establishment in these years is for the United Kingdom, and includes the various Persons transferred from Edinburgh and Dublin to the Chief Office in London at the dissolution of the Local Boards in 1830.

Excise Office, London,
2nd December, 1836.

W. T. Thornton,
Clerk of the Securities.

G. A. Cottrell,
1st General Accountant.

EXCISE.—ENGLAND.

RETURN of the Numbers of the several Classes, and Total of the London and Country Surveying Establishments, for the Years 1797 and 1835; showing also a compare of the Amounts of Salaries net, of the several Classes at the two periods.

	Year 1797.		Year 1835.		Increase.	Decrease.
	Number of Officers.	Amount of Salaries.	Number of Officers.	Amount of Salaries.	Amount of Salaries.	Amount of Salaries.
London Establishment.		£ s. d.		£ s. d.	£ s. d.	£ s. d.
Inspector General	1	254 5 0	—	—	—	254 5 0
Clerk	1	58 10 0	—	—	—	58 10 0
General Surveyors	12	1572 10 0	9	2210 0 0	637 10 0	—
Surveyors	79	6659 5 0	42	6200 0 0	—	459 5 0
Town Examiners	—	—	8	920 0 0	920 0 0	—
Principal Officers	99	6756 15 0	84	9660 0 0	2903 5 0	—
Officers	258	15,093 0 0	150	15,000 0 0	—	93 0 0
Assistants	94	4428 15 0	82	7380 0 0	2951 5 0	—
Principal Permit Writers	—	—	11	1470 0 0	1470 0 0	—
Permit Writers	119	5986 10 0	128	11,520 0 0	5533 10 0	—
Private Permit Writers	4	351 0 0	—	—	—	351 0 0
Export Packing Officers	39	2091 7 6	36	3210 10 0	1119 2 6	—
	706		550			
Country Establishment.						
Collectors	54	14,824 0 0	55	21,800 0 0	6976 0 0	—
Supernumerary Collectors	2	156 0 0	2	296 0 0	140 0 0	—
Clerks	58	3302 17 6	61	8473 10 0	5170 12 6	—
Supervisors	276	32,499 0 0	316	63,200 0 0	30,701 0 0	—
Distillery Surveyors	2	195 0 0	—	—	—	195 0 0
Division Officers	1034	65,917 10 0	1023	102,300 0 0	36,382 10 0	—
Ride Officers	1451	85,246 5 0	1499	149,900 0 0	64,653 15 0	—
Permanent Assistants	108	4893 15 0	68	5780 0 0	886 5 0	—
Temporary Assistants	51	1290 0 0	7	297 10 0	—	992 10 0
Supernumeraries	54	3078 0 0	54	2808 0 0	—	270 0 0
Permit Writers	62	3032 5 0	101	8585 0 0	5552 15 0	—
Coffee Roasters	3	130 0 0	—	—	—	130 0 0
Export Packing Officers	20	994 10 0	19	1965 0 0	970 10 0	—
	3175		3205			
	3881	258,811 0 0	3755	422,975 10 0	166,968 0 0	2803 10 0
Periodical Augmentations	.....	.....	.....	9478 0 0	9478 0 0	—
Total	3881	258,811 0 0	3755	432,453 10 0	176,446 0 0	2803 10 0

Excise Office, London,
7th December, 1836.

W. T. Thornton,
Clerk of the Securities.

EXCISE.—ENGLAND.

RETURN showing the Amounts of Salaries on the Excise Establishment, divided under the four heads of Surveying Establishment, Import Establishment, Tea Establishment, and Chief Office Establishment, for the Years 1797 and 1835, severally. Also the Amount of Periodical Augmentations payable thereon in the said Years, severally; showing also the Increase or Decrease in the Amount of Salaries of the said Establishments severally.

		1797.		1835.		Increase.		Decrease.	
		Number of Persons.	Net Amount of Salaries.	Number of Persons.	Net Amount of Salaries.	Number of Persons.	Net Amount of Salaries.	Number of Persons.	Net Amount of Salaries.
			£ s. d.		£ s. d.		£ s. d.		£ s. d.
Surveying Establishment.	Salary	3881	258,811 0 0	3755	422,975 10 0	—	164.164 10 0	126	——
	Periodical Augmentation	—	——	—	9478 0 0	—	9478 0 0	—	——
Import Establishment	Salary	536	17,870 8 0	51	4635 5 2	—	——	485	13,235 2 10
	Periodical Augmentation	—	——	—	123 19 4	—	123 19 4	—	——
Tea Establishment	Salary	65	4106 11 0	32	3769 15 0	—	——	33	336 16 0
	Periodical Augmentation	—.	——	—	191 12 10	—	191 12 10	—	——
Chief Office	Salary	295	36,567 8 0	352	78,213 5 0	57	41,645 17 0	—	——
	Periodical Augmentation	—	——	—	——	—	——	—	——
		4777	317,355 7 0	4190	519,387 7 4	57	215,603 19 2	644	13,571 18 10

Excise Office, London,
2nd December, 1836.

W. T. Thornton,
Clerk of the Securities.

APPENDIX. No. 4.

A RETURN of the Increase in the Number of Persons and the Amount of their Salaries in the several Departments in the Chief Office, in consequence of the Consolidation of the Boards of Excise for England, Scotland, and Ireland, in the Year 1823, and of the subsequent abolition of the Local Boards in Edinburgh and Dublin.

Departments.	Number of Persons.	Amount of Salaries. £ s. d.	
Secretary	8	2300 0 0	7th May, 1824 ..... 7.. 2400 0 0 22d August, 1827 ..... 2.. — 9.. 2400 0 0 16th Dec. 1830, 12th Clerk dropped .. 1.. 100 0 0 8.. 2300 0 0
Clerk of the Securities	1	90 0 0	16th Sept. 1829:
Surveying General Examiners	26	8200 0 0	Additions in consequence of "the obvious insufficiency of the Establishment for the due performance of the duties required therefrom in the present extended state of the business." £ s. d. 26th August, 1824 ..... 18.. 6300 0 0 3d March, 1825 ..... 10.. 3000 0 0 30th June, 1828 ..... 10.. 3200 0 0 38..12500 0 0 *Deduct*— £ Reductions in Number since 13th March, 1830, as vacancies occurred .. 12..3600 Ditto in Salaries ..... 700 12.. 4300 0 0 26.. 8200 0 0
Examiners	22	3300 0 0	10 transferred from Scotland 12 ditto Ireland 23d January, 1830
Assistant Sorter of Old Books	1	80 0 0	22d November, 1834.
Clerk of the Diaries for Scotland and Ireland	1	170 0 0	Transferred from Dublin, 3d March, 1830.
Permit Examiners	4	418 9 2	Establishment previous to the Consolidation of the Boards ..... 13..1290 0 0 Added 17th April, 1826, in consequence of the great increase of business since the consolidation .. 3.. 280 0 0 16..1570 0 0 Transferred from Scotland, 19th Feb. 1830 ..... 1.. 150 0 0 Transferred from Ireland. 3d Mar. 1830 ..... 3.. 328 9 2 20..2048 9 2 *Discontinued*— £ 30th October, 1833 ..... 1..150 22d April, 1836 ..... 4..390 5....540 0 0 Present Establishment ..... 15...1508 9 2 Of the above fifteen Persons four of them are employed on Scotch and Irish business.
Correspondent for Scotland and Ireland	16	3310 0 0	27th March, 1833.
Accountants for Scotland.	11	2160 0 0	19th February, 1833.
Accountants for Ireland ..	13	2390 0 0	12th April, 1832.
	103	22,418 9 2	

Note.—Of the above sum of £22,418 9*s.* 2*d.* there is accounted for and paid out of the Scotch Revenue £3,710 on account of Salaries, leaving £18,708 9*s.* 2*d.* charged in the account for England.

W. T. THORNTON,
Clerk of the Securities.

G. A. COTTRELL,
First General Accountant.

APPENDIX, No. 5.

EXCISE.—ENGLAND.

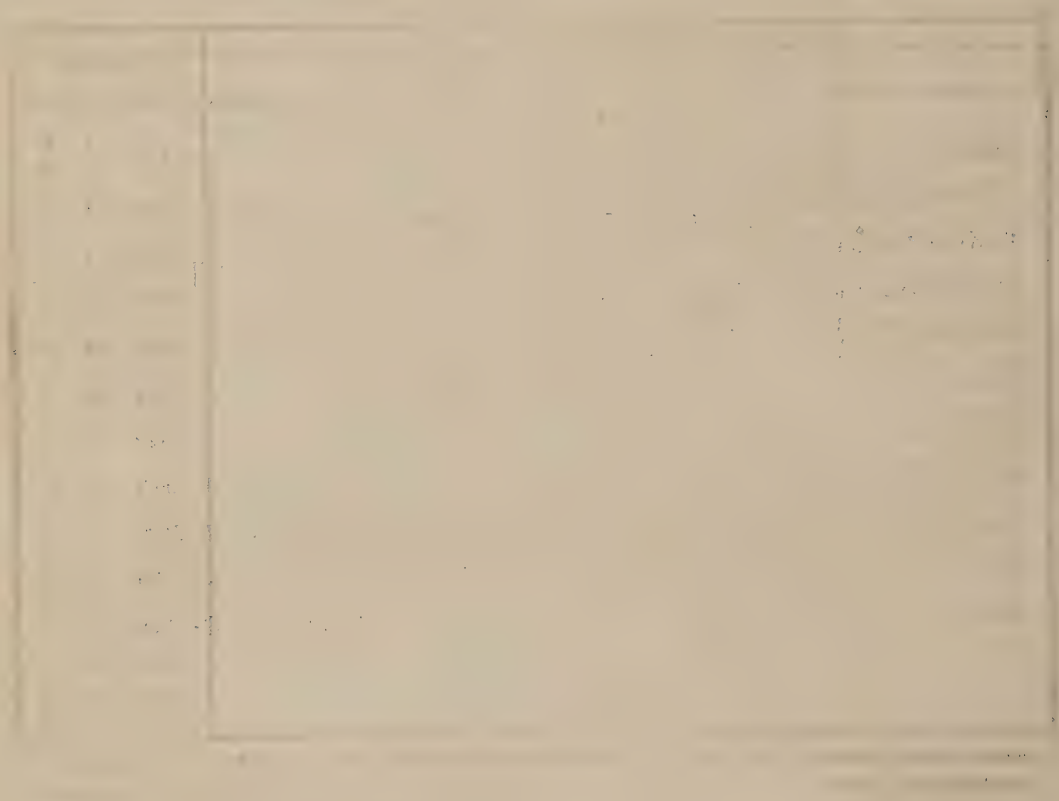
A Comparative Account of the Charges of Collection, &c. of the Excise Revenue in England, under the several Heads, in the Years 1797 and 1835.

	Years. 1797. £	s.	d.	1835. £	s.	d.	Increase. £	s.	d.	Decrease. £	s.	d.
Salaries to Officers on the Establishment	315,654	5	6	516,124	14	8¼	200,470	9	2¼			
Salaries to Hop Officers	2879	17	6½	3162	0	2	282	2	7½			
Salaries to Dropt Officers				5882	4	8¾	5882	4	8¾			
Salaries to Incidental Officers	4387	17	2½	13,055	10	9¾	8667	13	7¼			
Salaries and Allowances (temporary)	6615	0	4	18,706	4	8	12,091	4	4			
Day Pay to Watchmen, Tidesmen, &c.	15,305	9	9½	1855	5	4				13,450	4	5½
Allowances for Special Services and Travelling Charges	1303	6	0½	13,618	8	11	12,315	2	10½			
Sitting Expenses				7595	5	9	7595	5	9			
Buildings, and Repairs of Buildings	1993	8	5¼	2861	18	6½	868	10	1¼			
Coals and Candles	2855	19	10	1359	4	6				1496	15	4
Printing, Permits and Paper Labels, &c.	4598	13	0¼	7274	3	0¾	2675	10	0			
Other Bills (including the supply of Excise Implements for Scotland and Ireland in the latter period	1832	4	8¾	5442	18	7	3610	13	10¾			
Rent of Offices, Rates, Taxes, and Tithes	4101	11	4½	9198	15	6½	5097	4	2			
Law Charges	11,271	3	10¾	5156	16	8¼				6114	7	2
Stationery (including Letter-press Printing in the 1st Period)	15,177	7	9¼	442	17	7¾				14,734	10	1½
Postage	3339	17	4½	15,769	15	10¼	12,429	18	5¾			
Carriage, Ferriage, &c.	2253	19	8½	5387	0	5½	3133	0	9			
Superannuation, or Retiring Allowances	25	0	0	*68,468	12	9½	68,443	12	9½			
Compensation Allowances, per Act 3 Geo. IV. cap. 113				9325	17	8½	9325	17	8½			
Incidents, being Allowances to worn-out Inferior Officers				152	2	5½	152	2	5½			
Allowances for Offices abolished	610	0	0	1482	15	0	872	15	0			
Gratuities and Compensations				75	14	8	75	14	8			
Incident Charges on Passing the Accounts of the Receiver General	1638	13	8							1638	13	8
Pensions to Officers and Seamen of Cruizers	121	0	0							121	0	0
Pensions to Widows and Children	24	7	0	534	2	5¼	509	15	5¼			
Annuities to Widows and Children of Contributors to the late Scotch Incorporation, per Act 5 and 6 Will. IV. c. 72.				6	0	0	6	0	0			
Sheriffs' Poundage	500	14	5½	1123	11	5½	622	17	0			
Short-hand Notes of Exchequer Trials	120	5	0	53	13	8				66	11	4
Allowances to Crown Prisoners				43	8	2	43	8	2			
Rewards for the detention of Smugglers for Informations, &c.	120	8	0	781	13	6½	661	5	6½			
Housekeeper's Expenses	328	11	10	147	9	1½				181	2	8½
Fees paid to the Officers of the Exchequer, and Pipe	2128	18	10	408	13	0				1720	5	10
Removal of Country Officers	104	11	2	2297	8	8¼	2192	17	6¼			
Payments on account of Sales, being the Officers' Shares of Seizures, Expenses, &c.				13,437	14	5¼	13,437	14	5¼			
Expenses incurred on unproductive Seizures, &c.	39	12	1	3104	9	3¼	3064	17	2¼			
Stamps for the use of the Revenue	442	15	6	4200	15	0	3847	19	6			
Medical Aid				9	15	0	9	15	0			
Substitutes for the Militia	548	18	8¼							548	18	8¼
Miscellaneous Payments	89	8	1¾	175	12	10	86	4	8¼			
Totals	400,413	6	11¾	738,812	15	2¾	378,471	17	6¾	40,072	9	3¾

* Amount of Superannuation Allowances less by abatement from Salaries; the Gross Amount paid was £69,598 15*s.* 4*d.*

Excise Office, London,
2d December, 1836.

G. A. Cottrell,
First General Accountant.



Appendix, No. 6.

A RETURN showing the Amount of Charges of Collection, which, though charged in the Account for England, are properly applicable to the Charges of Collection on account of Scotland and Ireland, specifying the several heads, and the Amount of each:—

	Year 1835.		
	£	*s.*	*d.*
Salaries	18,708	9	2
Allowances temporary (Double Duty)	501	13	1
Travelling Charges	7582	4	5
Printing Permits and Paper Labels (Estimate)	2690	0	0
Other Bills—(Hydrometers, Locks, &c.) (do)	2762	12	10
Postage (do)	6342	12	7
Carriage, &c.	920	8	1
Superannuation or Retiring Allowances	867	16	10
Compensation Allowances per Act 3 Geo. IV. c. 113	2989	9	7
Pensions to Widows and Children	78	3	8
Stamps for the use of the Revenue (Estimate)	1796	6	0
Total	45,239	16	3

Excise Office, London,
20th October, 1836.

G. A. Cottrell,
First General Accountant.

APPENDIX, No. 7.

RETURN showing the average time employed daily by Ride Officers in Surveying and in Riding between the Traders under Survey, severally in each of six different Rides, situated in different parts of England, in the Years 1824 and 1836 respectively, with Averages of the whole: showing also those Duties for which Traders were surveyed in the said Rides in 1824, which were subsequently repealed prior to 1835.

	1824.			1836.			Stations from which the Work has been Extracted.	The Duties repealed in the said Stations since the Year 1824.
	Time Employed in			Time Employed in				
	Surveying	Riding.	Total.	Surveying.	Riding.	Total.		
	Hours Per Day.	Hours Per Day.	Hours Per Day.	Hours Per Day.	Hours Per Day.	Hours Per Day.		
	3	5	8	3	6	9	Salop .....2nd Ride	Hides, Beer, and Candles
	5	5	10	4	5	9	Birmingham 1st Ride	Hides and Beer
	6½	5½	12	4½	5½	10	Spilsby .....Ride	Beer and Candles
	4	5	9	3	7	10	Gainsbro'.....Ride	Hides, Beer, and Candles
	5	4	9	4	5	9	Warminster.2nd Ride	Beer
	5	4	9	2	6	8	Ringwood .....Ride	Hides and Beer
Average...	4¾	4¾	9½	3 5/12	5¾	9⅙		

RETURN showing the average time employed daily by Division Officers in Surveying and Walking between the Traders under Survey, &c., in six different Divisions or Foot Walks, situated in different parts of England, and in two Divisions in London, in the Years 1824 and 1836 respectively, with the Averages of the whole: showing also those Duties for which Traders were surveyed in the said Divisions in 1824, which were subsequently repealed prior to 1835.

	1824.	1836.	Stations from which the Work has been Extracted.	The Duties repealed in the said Stations since the Year 1824.
	Time Employed in Surveying.	Time Employed in Surveying.		
	Hours Per Day.	Hours Per Day.		
	11	9	Salop .....2nd Division	Beer and Candles
	10	8	Horncastle .....Division	Ditto
	11	10	Gainsbro'.....Division	Beer
	9	8	Warminster..1st Division	Beer and Candles
	10	9	Walsall .....1st Division	Hides, Beer, and Candles
	8	7	Nottingham .2nd Division	Beer and Candles
	6	6½	London.....1st Division	Beer, Candles, Sweets, and Scaleboard
	7	7½	Do.....211th Division	Beer and Candles
Average....	9	8⅛		

severally in each of six different Districts, situated in different parts of England, in the Years 1824 and 1835 respectively, with Averages of the whole: showing also those Duties for which Traders were surveyed in the said Districts in 1824, which were subsequently repealed prior to 1835.

	1824. Time Employed in				1835. Time Employed in				Districts from which the Work has been Extracted.	The Duties repealed in the said Districts since the Year 1824.
	Surveying.	Riding.	Examination of Books, &c.	Total.	Surveying.	Riding.	Examination of Books, &c.	Total.		
	Hours Per Day.	Hours Per Day.	Hours Per Day.	Hours Per Day.	Hours Per Day.	Hours Per Day.	Hours Per Day.	Hours Per Day.		
	6½	4¾	3¼	14½	6¾	5¾	2	14½	Chesterfield	Hides, Beer, and Candles
	7½	4¾	3	15¼	6½	6¾	1¾	15	Rotherham	
	7½	4½	2¾	14¾	7	6½	1¾	15¼	Wrexham	
	7½	4¾	2¾	15	5¼	6½	1¾	13½	Kingsbridge	
	7¼	5¼	2½	15	5½	7¾	2	15¼	Soham	
	7¾	4½	2½	14¾	5½	7¼	2¼	15	Walden	
Average....	7⅓	4¾	2¾	14⅝	6	6¾	1⅝	14 7/12		

RETURN showing the average number of hours employed daily by Collectors, in the Year 1836, in in-doors and out-of-doors business, when on the Round, and when off the Round, severally, in the following five Collections, with Averages of the whole.

	Time Employed	
	Off the Round.	On the Round.
	Hours Per Day.	Hours per Day.
Liverpool	11½	12
Newcastle	12½	7
Glasgow	11	11
Haddington	11	8
Cork	9	8½
Average	11	9¼

Excise Office, London,
8th December, 1836.

G. A. Cottrell.
1st General Accountant.

APPENDIX, No. 8.

EXCISE.—ENGLAND.

RETURN of certain increased Charges of Collection in the Revenue of England in 1835, as compared with 1797, not existing in, or applicable to, 1797, but which, if deducted from the Charges of Collection for England for 1835, would reduce the Charge on the Collection of the Gross Revenue to as low an amount as in 1797.

	£	£
Charge of Collection for England in 1835		738,812
Salaries—increase of, since 1797:		
To Officers on the Establishment, To Hop Officers, To Dropt or discontinued Officers, To Incidental Officers (Expectants)	215,302	
Sitting Expences to the Country Officers at the several Places where the Duties are collected, (a new Charge since 1797)	7,595	
Superannuation Allowances, (a new Charge since 1797)	68,443	
Compensation Allowances, per Act 3, Geo. IV. c. 113, (also a new Charge since 1797)	9,325	
Payments on account of Sales, being Officers' Shares of Seizures now paid into the Revenue and drawn out again, in lieu of being paid to the Officers direct, as in 1797	13,437	
Expences incurred in unproductive Seizures, (an increased Charge)	3,064	
Stamps for the use of the Revenue ..... ditto	3,847	
Additions to the Charges in the Revenue for England arising from Charges properly belonging to Scotland and Ireland:		
Travelling Charges 7,582		
Printing Paper-Labels and Permits 2,690		
Hydrometers, Locks, &c. 2,762		
Postage 6,342		
Carriage of Parcels 920		
	20,296	
		341,309
Balance ....£		397,503
Balance of Charge of Collection for England for 1835 ..... £397,503		
Charge of Collection for 1797 400,413		

Excise Office, London,
26th January, 1837.

G. A. Cottrell,
1st General Accountant.

Appendix, No. 9.

MEMORANDUM FOR THE COMMITTEE.

Secretary's Department.

Nature of the business.

The nature of the business performed in the office of the Secretary is too well known to the Committee to require that it should be particularly described on this occasion. It may be sufficient to state, in the language of the Board's Report of 2nd March, 1831, that "it is in the highest degree confidential, and "embraces every subject which comes before the Board." *

A portion of this business is purely of a practical nature; such as the examination of all matters relating to the modes of survey and charge of the duties, and to the discipline and internal economy of the surveying branch of the service. The remainder is more general in its character, consisting of communications with the Treasury upon general questions connected with the revenue, the establishment, and the policy of the

* The Commissioners of Inquiry object to this statement, as at variance with the fact, and with the Board's subsequent description, in which, as the Commissioners allege, the duties are specially limited to three heads—Treasury Correspondence, Correspondence with Public Offices, and the Establishment. That the description above given is perfectly accurate, the slightest inquiry will readily demonstrate. There is no question or subject which can arise in any branch of the establishment, which does not, at some time or other, come under the consideration of the Board through the channel of the Secretary's office. It was never intended to state, nor is there any thing in the phraseology, from which it could be inferred, that the whole of the business of the Correspondent's, Security, or Diary offices, for example, was brought before the Board by the Secretary: a mere reference to the several heads, which the Commissioners have quoted in support of this assertion, will readily show that they have altogether misapprehended the purport of the expression. If, however, the phraseology had been ambiguous, all doubt of the meaning must, it is apprehended, have been at once removed, by reference to the immediately following details, as given in the Board's statement of the duties of every other department in the service. It can hardly be necessary to add, that the Board's report does *not* limit the business to these heads.

Establishment of 1797.

system, and as to the mode in which the laws and regulations are generally and particularly administered;—details of the in-door establishment;—the management, under the Board, of the Revenue Police;—communications with other departments and the public;—and a variety of other miscellaneous matters, which might readily be enumerated.

In the year 1797, the Revenues of the three kingdoms were managed by three independent Boards, having separate establishments: but in 1823, these Boards were consolidated,—and the general management of the Revenues of the United Kingdom devolved upon a Board sitting in London, assisted by Local Boards and dependent establishments, whose proceedings were systematically brought under the inspection and control of the superior authority at the Chief Office. In 1830 these Local Boards were altogether abolished, and their dependent establishments were, at the same time, either wholly discontinued, or (with the exception of the Solicitors) were removed to, and incorporated with, the establishment at the Chief Office.

Establishment of 1797.

In 1797, the establishment of the Secretary's office for England was as follows:—

	£	s.	d.	£	s.	d.
1 Secretary	603	11	6			
5 Clerks	480	0	0			
				1,083	11	6
But the Secretary held the appointment of Distributor of Stamps, which appears to have been given to him in consideration of the low rate of his salary,—						
The value, as returned by him, being	337	15	7			
And the Fees and Emoluments received in the office amounted to	200	9	0			
				538	4	7
Total				£1,621	16	1

In this year the number of letters sent to the Treasury was 233.

Establishment of 1801.

In 1801, the salaries were increased as follows:—

	£	s.	d.	£	s.	d.
The Secretary's to	753	11	6			
The Clerks' to	522	10	0			
				1,276	1	6
The value of the Secretary's appointment, as Distributor, at that period being	477	10	0			
And the Fees	120	0	0			
				597	10	0
Total				£1,873	11	6

The number of letters sent to the Treasury in that year was 334.

Establishment of 1806.

In 1806, the establishment was brought fully under the consideration of the Treasury, when their Lordships, by Warrant dated the 21st November, 1806, and signed "*Grenville*," "*W. Wickham*," "*J. Courtenay*," sanctioned the following amount of salary:—

1 Secretary	£1,500
6 Clerks	1,250
	£2,750

But the appointment of Distributor was no longer held by the Secretary, and the salary was fixed with reference to the labour and responsibility of the station, and to the rate at which the Secretaries to other Revenue Boards were remunerated. The number of letters sent to the Treasury in this year was 346.

Employment of persons in former periods, not on the establishment.

It appears, from various statements, that during the whole of the preceding periods, extra hands, or officiators were employed; but as it was the practice to make use of Surveying-General-Examiners, or Examiners, on those occasions, who did not receive any officiating pay for their services, and as the Secretary appears to have had the power of employing them of his own authority, no satisfactory information of the amounts of this additional assistance can be obtained at the present period. Enough, however, is derived from the authority of the correspondence with the Treasury to prove that the *establishments* were not, at those periods, equal to the performance of the duty.

In 1818 it was stated (in a Report from the Board to the Treasury) *that the establishment had, almost ever since the last augmentation, videlicet,* in 1806, been found, notwithstanding the greatest exertions, to be inadequate to the business; and that for a considerable time the Board had in consequence allowed, as absolutely necessary, the assistance of *two superior officers*, and *two or three officiating or copying clerks*, a corresponding augmentation was accordingly applied for: and in 1820 the establishment was fixed as follows:—

Establishment of 1820.

1 Secretary (as before)	£1,500
11 Clerks	2,960
	£4,460

The inadequacy of this new establishment became, however immediately apparent, for it appears that in 1821, (the following year) an officiator was employed for the whole year, independently of the assistance of a Surveying-General-Examiner. The establishment may thus be said to have consisted of a Secretary and thirteen Clerks. The number of Treasury letters in 1820 was 1,210.

Consolidation of Revenue Boards.

Up to this period, and until 1823, the augmentations of establishment had been applied for on the ground of the extra labour arising from the general extension of what may be termed the inherent duties and business of the department, and not from any extraneous addition to them. But in the year 1823, the consolidation of the Revenue Boards effected a great change, and by transferring the supreme administration of the laws and regulations, and the general superintendence of the establishment, of the United Kingdom, to the Commissioners at the Chief Office, the office of the Secretary was charged with new and extensive duties; and although, to a certain extent, the local authorities had the power of issuing final orders, and those cases and questions connected with Ireland and Scotland which came to be considered at the General Board, had

all the advantage of an intermediate and able local investigation, a vast addition was necessarily made to the labour and responsibility of the Secretary. A new establishment was, accordingly, in 1824, submitted to the Treasury, to consist of—

Establishment of 1824.

1	Secretary (as before)	£1,500
2	Assistant-Secretaries	1,200
15	Clerks	3,360
		£6,060

Appointment of Under-Secretary.

But it was shortly afterwards represented that the appointment of an *Under-Secretary* was indispensable, and in the Board's Report to the Treasury, urging the necessity of this augmentation, it was expressly stated, in reference to the weight of business devolving upon the Secretary personally, that "*it was well known before the consolidation of the Boards, that his business had become so heavy as to require an additional establishment.*" In consequence of this representation an Under-Secretary was added to the establishment, with a salary of £800.

Appointment of Assistant-Secretaries.

The particular object of the appointment of two persons on that occasion with the rank of Assistant-Secretaries, was probably to give to the officers, who were to conduct the correspondence with the local Boards, some additional weight and authority on the first establishment of a new and important communication with Scotland and Ireland. This was clearly and to all intents and purposes an entirely new branch of duty; and as it seems evident from the expression in the Board's above-mentioned Report, that the duties arising out of the *English* administration had increased to such an extent as to have called for the appointment of an additional Secretary, independently of the additional aid which the consolidation had rendered necessary, it appears that, virtually, the increase of business arising from that measure was attempted to be met by the addition of four persons. It cannot, therefore, be matter of surprise to find that the inadequacy of the new establishment was immediately felt, and that the sums paid for extra labour in the following year amounted to no less a sum than £978, independently of the assistance which the Secretary was, as before observed, at that time in the practice of deriving from the casual or continued employment of superior officers.

Inadequacy of new establishment.

From that period to the present time many circumstances have occurred which were calculated to affect, in a material degree, the establishment of the department. The first, in order, was the transfer of a large amount of duties on foreign articles to the Board of Customs, on the 5th April, 1825.

Transfer of Duties, 1825,

Although it would, at first sight, be supposed that relieving the Board of Excise from the collection of several millions of Revenue would be attended with a great diminution of labour in the Secretary's office, and carry with it a considerable reduction of establishment, there are some circumstances, not, perhaps, very obvious, which must be taken into account in judging of the effects of that measure.

not attended with the expected diminution of labour.

A very laborious part of the duty of the Secretary consists of cases and questions arising out of modes of charge and survey rendered necessarily complex by the details of the process at most, if not all, of the growing duty traders. In this respect the port system was essentially different. It was more simple and definite in practice, and the economy and discipline of that part of the establishment were provided for and maintained (comparatively speaking) with little difficulty. This may be shown by the number of minutes, in 1824, relating to the port service, which was only ninety-five, in reference to an establishment consisting of 730 persons, whilst those which related to the surveying and other branches, consisting of 4,585 persons, amounted to 1,105. The regulations were, in fact, few and simple, and the duties were efficiently performed with few complaints, under the superintendence of the superior officers; on the other hand, a reference to the duties of the surveying officers, and to the elaborate mode in which the performance of them passes under the observation of the Board, will at once show that there is no comparison between the weight and intricacy of the duties arising from the two branches of the service, and that the relief to the office of the Secretary, by the transfer, was not in any proportion to that which would seem to follow the loss of so large an amount of Revenue, or the diminution of so large a number of persons as were employed in the collection of it.

But, secondly, the general business relating to the port, referred to the Secretary, appears to have borne a very small proportion to that arising out of the other branches of the service. The total number of reports sent to the Treasury in the year 1824, including the periodical lists, was 1775; of these only 346 related to the port. It is, also, understood that a large proportion of the current business was despatched by the individual Commissioners, and that fewer occasions arose, out of this branch of the service, on which it was necessary to bring the business in a formal manner, through the channel of the Secretary's office, under the Board's consideration.

Some reduction of expense was, however, effected, the sums paid for officiating having been immediately reduced from £978 to £300.

But the transfer of the collection of the duties did not relieve the Excise from the duty of administering the internal regulations for the protection of the Revenue; the permit and survey system still continuing under the management of this department.

The most probable account of the state of the establishment at this period seems, therefore, to be, that the extent of the labour to arise from the consolidation had been greatly underrated. A strong confirmation of this view of the subject is derived from the fact, already stated, that it was actually proposed to provide for the additional business by the appointment of four persons, as well as by the circumstance, that in the first year after the new establishment had been sanctioned, nearly £1,000 had been expended in extra service.

Committee of 1827.

Shortly afterwards, in 1827, a Committee of the Board was appointed to examine the office of the Secretary, and the mode in which the business was conducted. The result of this investigation was, a suggestion for reducing, prospectively, some of the rates of salary; but so far from being able to recommend any reduction of numbers, the Committee felt themselves obliged to propose an addition of two clerks to the establishment, and the Treasury immediately sanctioned the augmentation. In this year the reports and letters to the Treasury, including the lists, amounted to 2,096. In 1824, the last year in which the port establishment was under the Excise, they were 1775.

Augmentation of establishment.

The preceding facts and observations seem, therefore, fully to justify the conclusion, that if the port establishment had continued under the Board of Excise, a considerable augmentation of the Secretary's office, in addition to that which was applied for as necessary to enable the department to undertake the additional duty arising from the consolidation, and which was totally inadequate,—would have been indispensable.

In the meantime the current business continued to increase, but the expence of officiating was altogether

saved,—no payment having been made under this head till 1830, in which year the Local Boards were abolished, and the dependent establishments were transferred to the Chief Office.

Abolition of the Local Boards, 1830.

The immediate operation of this measure was, on the one hand, to discontinue the correspondence between the Secretary's office and the Local Boards—but, on the other, to transfer to it the direct superintendence of a surveying establishment, consisting of

37 Collections,
150 Districts,
498 Division, and
460 Rides

Great increase of business.

together with considerable additions to the in-door establishments at the Chief Office, and the management under the Board, of all those incidental details which had been previously executed by the agency of the Local Boards, and which were thus brought directly into the channel of the Secretary's office. For example—all matters referred from the Treasury relating to Scotland and Ireland had been forwarded to the Local Boards, by whom every practicable information on the subjects was collected and embodied in a full Report, and accompanied with such observations of value as a resident authority of that description was enabled to suggest,—thus affording the greatest facilities in the final consideration of the cases at the Chief Office; whereas, at present, all the details must now be compiled and arranged for the decision of the Board in the office of the Secretary. In addition to this, an entirely new and important duty was undertaken by that department, in which, for the first time, the business relating to the Revenue Police was transacted: the papers being brought before the Board by one of the Assistant-Secretaries, or, when the matter is special, the Principal or Under-Secretary; and *all* the books relating to the establishment, promotion, and discipline of the corps being kept in the office.

As it may be fairly presumed, after what has been before stated, that the establishment of 1827, as recommended by the Board upon the Report of the Committee, was not excessive, and as it has been shown that the current business had gradually increased since that period, the additional labour and responsibility arising from the abolition of the Local Boards would clearly have justified the demand of additional means for meeting it. An effort was, however, made, to undertake the new duties with the existing establishment, and one officiator; and it may be truly said that, at that period, the strength of the department was taxed to the very utmost in reorganizing, under the Board's directions, the several establishments, and in perfecting the general arrangement of this important measure. The Committee will, doubtless, recollect the difficulties which impeded it, and the numerous incidental questions which, apart from the ordinary course of the business, occurred, and indeed are still occurring, to occupy the time and attention of the Board. The Committee are also aware that the current business fell into great arrear at that period, and there is little doubt that, in spite of every exertion, additional assistance would have been requisite, if some counteracting measures of relief had not, at that period, come into operation.

Repeal of duties in 1830, and following years.

The first, in order, was the repeal of the *beer* duty, which was effected in October, 1830. It was not, however, until the middle of the ensuing year that the department could be said to have experienced any sensible relief, in consequence of that measure. The duties on *leather* were also repealed in the same year. In 1831 and 1832 the duties on *printed cottons* and *candles* were repealed. In 1833, the duty on *tiles* ceased; and in 1834, the duties on tea were transferred to the Customs. Some minor branches of Revenue have also been discontinued, such as *stone bottles, sweets*, and *starch*.

Reductions to this large amount were necessarily attended by considerable decreases in the number of officers, though, perhaps, not to the extent which might, at first sight, have appeared practicable,—the repeal of a duty being found invariably, as the Committee have already so clearly and successfully demonstrated, to enhance the cost at which the remaining sources of Excise revenue are leviable: and it was reasonable to suppose that a corresponding reduction would have taken place in the office of the Secretary; but the pressure of the Scotch and Irish Business had been long and severely felt; and the relief afforded by diminishing the number of the growing duties was found to be barely sufficient to enable the department to meet the great and increasing accumulation of papers arising from that source, as well as the gradual extension of business arising from those branches of revenue which still remained under the management of the Board.

Reasons for not reducing the establishments.

The following statement will enable the Committee to judge of the correctness of the preceding observations:—

General increase of business.

	Treasury.		Public Departments.	Miscellaneous.	Minute Books.
	Reports on				
	Separate subjects.	Cases in Lists.			
1829	982	1439	64	1858	$6\frac{1}{2}$
1830	1085	942	76	3907	$7\frac{1}{2}$
1831	1141	823	119	3576	$7\frac{1}{2}$
1832	1048	1094	201	4241	$7\frac{3}{4}$
1833	943	1659	213	4786	$7\frac{3}{4}$
1834	1011	1641	210	4911	$8\frac{1}{4}$
1835	1121	1183	207	5468	$8\frac{1}{3}$

Adopting, therefore, the establishment of 1827 as that which had been found to be properly adapted to the weight of business at that period,—and looking at the gradual increase of the current business up to 1830, when the Local Boards were abolished;—and further, to the actual extension of it from that date to the present time, notwithstanding the intermediate repeal of duties,—considering also, that no augmentation of the establishment whatever was solicited when the Local Boards were discontinued, and the whole business of the United Kingdom centered at the Chief Office, it is hoped that the Committee will come to the conclusion, that the present establishment is not greater than the demands of the public service will fairly authorise.

Summary of preceding remarks.

The summary of the foregoing facts and observations seems to be, that in the earlier periods, the establishments applied for, were rarely, if ever, in themselves adequate to the effective performance of the current business, and that, consequently, large demands were continually and systematically made for extra assistance :—

That the establishment, particularly, with which it was proposed to meet the vast accession of business at the consolidation in 1823, was obviously insufficient, consisting, virtually, of four persons ;—the appointment of the Under-Secretary having been urged on grounds which would have rendered it necessary, independently of any consideration arising out of the new arrangements :—

That as a necessary consequence, the establishment must have been augmented, or a large number of officiators employed, (as was indeed actually the case) in 1825, if the transfer of the port duties had not intervened, and caused, to some extent, a countervailing diminution of the labour of the office :—

That the revision of the establishment in 1827, and the fact of a recommendation at that period to increase its numerical strength, is, in itself, a circumstance strongly corroborative of the preceding observations :—

That the business continued gradually and largely to extend itself until 1830, when new and important duties devolved upon the department at the abolition of the Local Boards, and their dependent establishments :—

That no increase to the numbers and pay of the Secretary's department was applied for on that occasion ; but that a large additional force would have been requisite, if the pressure had not been relieved by other circumstances ;—and,

Finally, That notwithstanding the repeal of duties, the business of the Secretary's office, as shown by the number of papers, is actually more weighty at the present time than it previously was, and before the discontinuance of the Local Boards.

Having thus endeavoured to show the course of the establishment, and to account for the state of it at different periods, it may be desirable to inquire whether the existing arrangement for the distribution of the business is susceptible of any beneficial alteration.

The primary object seems to be to fix upon the Principals of the department, a direct and effective responsibility to the Board, in the execution of the several parts of their duty.

Distribution of business suggested.

With this view the annexed scheme has been prepared, describing under several heads, the whole of the ordinary business transacted in the office of the Secretary, and suggesting some alterations in the distribution of it for the consideration of the Committee. In a department constituted as that of the Excise is, the multifarious heads of duty are, for the most part, so interwoven with each other, that the arrangement of them in any distinct and independent classification, is rendered exceedingly difficult,—and that which is now suggested, if rigidly enforced, (which is, in fact, the principal object in view,) may, perhaps, be found to lead to some multiplication of labour. But this inconvenience will, it is apprehended, be compensated by the power which the Board would possess, of tracing the general business into distinct channels, and fixing a responsibility for the prompt and accurate execution of it upon particular persons. Many cases will doubtless arise, in which the Board may, for the occasion, desire to vary the proposed distribution ; but this would not disturb the general principle of the arrangement, and a special record of such cases might readily be kept for the Board's information.

The Committee will perceive that the Revenue Police is proposed to be allotted, as at present, to the Assistant-Secretary ; and it may hereafter be a question, when the exact amount of the business of the Board under the new arrangement shall have been ascertained, whether the Correspondent should not be relieved from the issuing of all letters connected with that branch of the service ; and the Board's orders extended in the Secretary's office, and under the immediate direction and control of the First Assistant-Secretary.

Adverting to the grounds upon which the Board, in their Report to the Treasury of 25th February, 1832, stated, that they had seen reason to depart from the recommendation contained in their previous Report of the 13th March, 1830, that the services of one of the Assistant-Secretaries might be dispensed with,—namely, the great increase of business which had devolved upon the department, from the management of the Revenue Police,—and to the new arrangements by which this branch of the business is executed at the Board, instead of before a separate Committee,—and further, to the diminution of business under this head, which has already been experienced since the appointment of a Chief Inspector, and the still further decrease which may be expected to arise when the new system has been brought into full operation ;—it may be a question for the consideration of the Committee, whether the Board's original intentions, as expressed in the beforementioned Reports of 13th March, 1830, and 2nd March, 1831, as to the discontinuance of one Assistant-Secretary, may not now be carried into effect.

It is to be remarked, that the proposed plan contemplates the adoption by the Board of a suggestion of the Commissioners of Inquiry for transferring that portion of the business of the Security Office, which relates to the establishment, to the office of the Secretary.

Consideration of the present Establishment.

The next point for consideration is the establishment which may be necessary for the efficient performance of the business. It has already been shown, in a general way, that the present force is not more than sufficient ; but it may be desirable to advert shortly to the mode in which it is distributed in the several stations. With regard to the first branch, consisting of five persons, the two senior clerks are occupied closely and constantly in preparing abstracts of cases, and obtaining other necessary information for the Secretary ; in drawing drafts of reports and letters, and in other miscellaneous business. The Third and Fourth Clerks are engaged, with the Under-Secretary, in drawing up and entering minutes and general orders, and in a variety of business connected with the stationing, removal, and promotion of the officers, and with the discipline of the surveying branch. The average time occupied in the above employments considerably exceeds that which is prescribed by the usual hours of official attendance. The Fifth Clerk has the management of the police papers, and the establishment books of that force. This, as before observed, is an entirely new duty, and occupies the Fifth Clerk almost invariably beyond the usual hours.

In this branch, therefore, the Committee will not, it is apprehended, find it practicable to suggest any reduction whatever.

In the second branch, the First Clerk is occupied in keeping the register of English Treasury papers, and the subsidiary books, showing the progress of the business under that head, and a similar register and books for the papers of other public departments. He has also the custody of the papers,—which it is his duty to compile and to arrange for the Secretary ; and he performs various other miscellaneous business.

Another clerk keeps similar registers and performs the like business in respect to the Scotch and Irish Treasury papers.

Another clerk keeps the miscellaneous register of papers referred to the Secretary. These three last employments, especially the two latter, are extremely laborious, and the gentlemen performing them are seldom able to quit the office till a very late hour.

The book containing the Board's order for special payments is kept by a fourth clerk, by whom the necessary orders thereupon are drawn up, and all other incidental business conducted.

The remaining seven are chiefly engaged in copying and entering papers and letters.

The attendance of these persons is, upon the whole, punctually and fairly given during office hours, and they attend, not unfrequently, beyond that time (some of them do so invariably) without any extra expense (as is the case in most of the other departments) to the public. But that the present establishment is not excessive, may be inferred from the fact, that at the augmentation in 1820, six clerks were employed in the same description of duty as the seven just enumerated are now performing; whilst the number of reports to the Treasury has increased to a very great extent, namely, from 1,494 to 2,304.

Points for Consideration in the Selection of Principal Clerk.

There is one other point upon which I wish to avail myself of the present opportunity of addressing a few observations to the Committee. It has been stated in the short description of the duties of the Secretary's office at the beginning of this memorandum, that no inconsiderable portion of them consists of business which is altogether divested of a technical character; of the remaining portion, the greater part appears to be purely of that practical kind which absolutely requires the employment of persons who have had the education and experience of the surveying establishment, although some part of it may, perhaps, be found to be within the scope of abilities derived from natural intelligence and a good general education. The Committee are also aware, that of late years, the communications between the Secretary's office and the public have become very frequent; and I can have no hesitation in stating, that by far the greatest portion of this intercourse (it may almost be said the whole) arises upon matters which are either not at all practical, or, if so, do not involve any point of such difficulty as to preclude the acquirement of a competent knowledge of it in the ordinary course of the business, or by any but an officer of the surveying establishment. These communications, which are not confined to correspondence, are frequently held with persons of consideration and rank, by whom, any apparent want of attention, or deficiency in that courtesy of expression and demeanour which the public have a right to expect from all official servants, may become a cause of individual complaint, and tend to create an impression unfavourable to the general character of the establishment. I must also observe that, in a department consisting partly of persons who have been brought up as officers, and partly of persons taken from other ranks of life, a great dissimilarity of habits and feelings must always prevail, and which would seem to call for the exercise of more than ordinary discretion and authority on the part of the individual to whom the Secretary must look for maintaining the internal discipline and good conduct of the office. Looking, therefore, first to the fact that a good deal of the important part of the business is either not practical, or, if so, is of such a description that it can be understood and executed by persons of intelligence and fair general ability,—considering, secondly, that in the numerous communications with the public, the advantages of a general education, and habits acquired by associations, which the surveying officer is so much precluded from cultivating, are extremely important in facilitating that intercourse, and in maintaining the character of the department,—and, thirdly, that such general qualifications are more likely to confer weight and authority in the daily superintendence and control of a mixed establishment, I have no hesitation, whatever, in expressing my strong and earnest wish to the Committee and to the Board, upon public grounds, that the Principal Clerk should be a gentleman of general ability, a liberal education, and good manners. Where these qualifications are united with practical experience (and instances are by no means wanting, where, in spite of all obstacles, an officer has found means, in the intervals of his laborious avocations, to qualify himself effectually for higher employment) of course the fitness of the individual is greatly enhanced; but I am persuaded that, in the situation in question, the highest practical knowledge alone would not only not counterbalance the want of the qualifications to which I have alluded, but might be absolutely prejudicial to the interests of the service.

Under and Assistant Secretary established before the Appointment of the present Secretary.

I had almost omitted to advert to the statement in page 17 of the Report, in which the Commissioners of Inquiry refer the employment of so many Secretaries to the appointment of a person "whose avocations, "previous to his appointment, have not afforded him the opportunity of becoming acquainted with the "duties he has to discharge"—and I now do so merely with the view of calling the attention of the Committee to the fact, that the appointments of the Under Secretary, and of the two Assistant Secretaries, were applied for as necessary, by the Board, in the years 1823 and 1824, nearly three years before the appointment of the present Secretary, and whilst the office was held by Mr. Burton, a gentleman, whose abilities and experience were unquestionable, and that since that time there has been, upon the whole, a considerable addition to the general business of the office.

December, 1836. J. Clayton Freeling.

PROPOSED DISTRIBUTION OF THE BUSINESS IN THE SECRETARY'S OFFICE.

The Secretary:—	
1. Treasury Correspondence	England
2. Correspondence with Public Departments	United Kingdom
3. Correspondence with Individuals	Do
4. The Accounts	Do
5. The Printing Establishment	Do
6. Papers from the Indoor Establishment	Do
7. General Record of Establishments, and Preparations of all Returns relating to	Do
8. Special Papers, Miscellaneous	Do

The Under Secretary:—	
1. Treasury Correspondence	Scotland & Ireland
2. Solicitors	United Kingdom
3. Town Papers	
4. Reports of Surveys	United Kingdom
5. Surveying Establishment, and Discipline of the Outdoor Service	Do
6. General Orders, and Minutes not relating to Money	Do
7. Special Papers, Miscellaneous	Do
The Assistant Secretary:—	
1. Revenue Police, and all the Paper and Correspondence relating to it	Ireland
2. Ditto Records of the Establishment	Do
3. Special Papers, Miscellaneous	United Kingdom
4. Superannuations	Do
5. Prisoners	Do
6. Minutes and Orders relating to Money	Do

APPENDIX, No. 10.

MEMORANDUM,

EXPLANATORY OF A NEW SYSTEM OF REGISTERING THE PAPERS, REFERRED TO IN THE REPORT OF THE COMMITTEE UPON THE SECRETARY'S AND CORRESPONDENTS' OFFICES.

The Plan referred to at page 48, of a General Registration of Papers in a distinct office, attached to the department of the Secretary, is intended to ensure a daily record of all official letters, reports, &c. which may be addressed to the Commissioners, or to any of the subordinate officers, for the purpose of being brought before the Board.

It is proposed that all such letters, &c. should be recorded by a number in a "*General Register,*" in the order in which they shall be delivered into the office,—which Register should be arranged according to a series of numbers, commencing on the 1st of January, and terminating on the 31st of December in each year. This series will be common to all letters, &c. of every description which shall be brought to the office for registering.

The above papers will comprehend all those which come addressed to the Board, whether by the post or delivered in as petitions, and all letters similarly addressed to the Secretary for the Board, or to the heads of any other branch of the establishment for the like purpose.

It may here be proper to state that, by an order of the Board, dated 3d July, 1795, a variety of papers on official subjects are received *directly* by the Accountants,—the Storekeeper,—and other heads of establishments, by the titles of their respective offices, from different parts of the country, containing, for the most part, materials for periodical statements and accounts to be made up for the information of the Board,—or for other public purposes;—the number of these returns is so considerable that the entry of them would most inconveniently encumber the machinery of the Numerical Register, and retard the registry of the daily correspondence. But however desirable it might be, for the sake of uniformity, to include *every* paper coming to the office, in one General Register, the nature of the returns alluded to seems to admit of a distinct classification and arrangement,—and it is accordingly proposed that a distinct Register should be established, in which simply the number of letters addressed to the subordinate departments should be entered. In this book, which might be termed the "Check Register," each department should be debited with the number of letters delivered to them each day from the General Registry office, in which the whole of the letters would, in the first instance, be deposited. For the total number of letters so delivered, the heads of departments would be required to account, by each making a daily return to the Registry office, showing, briefly, the subject to which each related. Those which were connected wholly with the periodical returns would be retained in the respective offices, and any which might happen to relate to a subject for the Board's consideration, would be brought at once into the numerical Register, and disposed of in the same manner as the other letters and papers of the day.

The General Register above spoken of, will have reference to fifteen Sub-Registers,—four of which are under the direction of the English Correspondent,—the same number under the Correspondent for Scotland and Ireland,—and seven are in the office of the Secretary. By the proposed plan the principals of the respective departments must, *in the first instance,* affix to each paper the number of the *Sub-Register* of the department to which it refers,—in order that the person keeping the *General Numerical Register* may be at once enabled to enter it in the proper column of his book, and by this means avoid the delay which would be occasioned by his reading each paper to ascertain the Sub-Register against which it is to be charged. The papers in this state being delivered to the General Registrar, he will inscribe them with the primal numbers of his Register,—placing against each the number of the Sub-Register already affixed on the paper,

and thus constituting, as above stated, a charge against that Register. The person keeping each *Sub-Register* will then be required to enter the papers and to affix upon each the proper *sub-number*, transcribing, at the same time, into his Register, the *primal* number of each paper; and the *sub-number*, when transferred to the General Register, will constitute the proof of entry in the Sub-Register. As soon as this process,—which will occupy a very short time,—is completed, the papers will then be brought before the Board, or Committee of the Board, in the usual course, through the channels of the respective offices.

As soon as a paper is disposed of by a final order, the Sub-Registrar entering and issuing that order will be required to affix to the paper containing it all the primal numbers connected with that case, including the last;—against which he will place the date of the final order, and then deliver the whole to the General Registrar, who, in the appropriate column of his Register, will place against the *last* primal number the date of such order, inserting also that number in the same column against *all the other* primal numbers connected with the case. This will, at one view, show all the papers which appear to be without a final order.

It is an essential part of the foregoing plan that the whole of the above Registers should be kept and worked in one office, arranged so as to admit of the greatest facilities of communication between the General and Sub-Registrars;—and a centralization of all the Registers in one department will be attended with the further advantage of enabling the public to obtain with promptitude the fullest information on the spot, of the course or result of any application, to whatever branch of the establishment, or to whatever subject it may have reference.

It is also indispensable to the success of this scheme that the papers should, in all cases, before they are acted upon, pass through the office of the Registrar.

It has not been considered necessary, on this occasion, to particularize all the minute practical details of the arrangement: sufficient has, it is conceived, been stated to explain the principle and general operation of the plan, and to enable the Board to form a judgment of its practicability and results.

December, 1836.

APPENDIX, No. 11 *a*.

REPORT OF W. K. DEHANY, ESQ. SOLICITOR OF EXCISE.

In complying with the order of the Board to make my observations on that part of the Twentieth Report of the Commissioners of Excise Inquiry which refers to the appointments and departments of the Solicitors of Excise for England, Scotland, and Ireland, I must commence with noticing that the Commissioners appear to have prepared this part of their Report, and suggested the recommendations contained in it, without having informed themselves previously, either by calling for sufficient returns, or by verbal examination, of the most material points which are necessary to be known in order to form correct opinions on the subject. The only returns which they give are—1. The salaries and disbursements of the Solicitors. 2. The whole legal expenses of the department in the United Kingdom, during the years 1833 and 1834. 3. The fees paid to counsel, in the years 1834 and 1835. 4. The number of informations filed by the Solicitors of Excise for penalties, in the years 1830 to 1834. 5. The gross sums paid for prosecutions or other law business by the Excise department in each of the six years ended 5th January, 1835, which sums appear to be exclusive of salaries in those years in which the establishment of the Solicitors' offices have been on salary. And 6. In a subsequent part of the Report they give a further return of the number of prosecutions for five years in each country, under the heads of informations for recovery of penalties; by writs of scire facias on bond, by writs of extent, by condemnation of seizures. From these returns alone it would be very difficult, if not impossible, for any person, even with some knowledge of the subject, to form an accurate opinion of the extent or responsibility of all the business carried on in the respective offices of the Solicitors of Excise, still less is any person who has no previous knowledge on the subject, competent to draw a conclusion from these documents; and, accordingly, it will be observed that, except as to the first and last, reference is subsequently scarcely made to these accounts, and the Report mainly proceeds on the presumption that nearly the whole of the Solicitor's occupation consists in the conduct of prosecutions for penalties.

No return has been called for of informations before justices, no return of the papers referred to, and reported on by the Solicitors, of the criminal proceedings conducted by them, of the bills for parliament prepared, or any account showing the general amount and extent of the business of the Solicitor's office. It will be observed, on referring to the evidence, that this deficiency of information in written returns is not attempted to be supplied by the oral examination. Questions are asked to elicit opinions on different points, but no inquiries were made from the Solicitors as to the quantity of business performed by them either in giving opinions to the Board, making reports, conducting legal proceedings, or the extent of correspondence, all of them, it is submitted, very important points to be ascertained before an opinion can be fairly formed whether the present legal establishments are upon too extensive, or expensive a scale, or whether useful alterations can be effected or are desirable in their composition. In the absence, however, of all this necessary information, the Commissioners of Inquiry proceed to make their observations, the first of which calls attention to the unequal distribution of the gross amount of the salaries of the establishments, the four principals sharing £6,500 amongst them, whilst £3,930 is distributed amongst their clerks.

On this remark I can only observe, with Mr. Sauriñ, that if a similar comparison is instituted between the remuneration to the heads of other departments, and their subordinates, similar inequalities would, no doubt, be found, and most naturally, when the difference of qualifications for their respective situations, and of responsibility, is taken into account. The objection would be about as applicable if it was made to the extent of the profits realized by a professional man, or a merchant, and the amount of the salaries paid by

him to the clerks in his office or counting-house. Attention, however, is called to the point for the purpose of making objections to the description of persons selected to fill the offices of Solicitors to public Boards in their being taken from the bar, and "two consequences are stated as of an objectionable nature *necessarily* "*resulting* from the manner in which the appointment is filled." The one "that the remuneration to the "Solicitor is fixed at a rate which in reference to the other salaries in the department must be considered as "disproportionably high." The other "that a large proportion of the business which peculiarly belongs to
Page 32. "the office of Solicitor, *is not performed by that officer in person, but is altogether left to other persons* "*deputed by him; with this view, one or two of the clerks in his office are usually required to be admitted* "*as attornies or solicitors.*" With respect to the first objection, it may be observed that the remuneration to the Solicitors was not fixed with reference to the other salaries in the department. The public had made the experiment of having their legal business transacted on the same terms as individuals, by payment of legal fees, and it was found an expensive mode. It was, proposed, therefore, to put the office on salary. In order to fix the amount, the former emoluments of the office were considered, and the salary fixed in reference to them, but at a less rate taking into consideration the advantage of a fixed, over a fluctuating emolument, and the removal by the arrangement of the possibility or charge of the Solicitor being influenced by pecuniary motives in the institution of proceedings against offenders. It would be difficult to find a rule or scale in reference to the other salaries in the department by which to fix that of the Solicitors. With respect to the second objectionable consequence alleged in support of the views of the Commissioners of Inquiry, it is an assertion contrary to the facts. The statement made, that the business of the Solicitors is not performed by them, but by others to whom it is deputed, and that with this view one or two of the clerks in their respective offices are usually required to be admitted as attornies or solicitors, and which is
Page 34. subsequently repeated in stronger terms that the Solicitors practically conduct the business by their head clerks who are professional *attornies, and, in fact, prepare and manage each prosecution*, I have no hesitation in saying, is an unfair and unfounded attack on professional gentlemen, and decidedly contrary to the fact. There is not a prosecution which takes place which is not managed personally by myself, not an information or pleading is filed, although prepared by counsel, but is previously inspected by me. Every witness is examined by myself, and every brief settled, and if of much importance, wholly drawn by me, and I am always in attendance on the trial. The clerks attend only to the ordinary routine, but no step is taken without my knowledge and approval. I may say that the same course is taken with Mr. Saurin, and Mr. Carr, and I state it to be so with the more confidence, because having been at the head of each of the establishments, I know that the head clerks, although most respectable men, and excellent and useful assistants in business, are not equal to the management and conduct of an Exchequer cause by themselves. It is the more extraordinary that these erroneous statements should have been put forward by the Commissioners in their Report, because the very questions as to the clerks being admitted attornies or solicitors were asked by them and negatived in the examinations. On my examination, the question is put "Are any "of the clerks admitted attornies?" Answer—"None of them are;" and the duties of the clerks are then described. In a subsequent question I am asked, "Are the clerks employed in managing the proceedings "in the absence of the Solicitor?" Answer—"They are employed in conducting *them under the Solicitor.* "Of course, if there are any reports required by the Board in my absence, that happen to be of an ordinary "description, the clerk could make them. Mr. Mayow's principal clerk attends in his absence before the "magistrates, I believe, but nothing is done in the Court of Exchequer without my sanction." Mr. Carr
Appendix, p. 408. is asked, "Are any of them (the clerks) admitted attornies? Answer—"No, none of them are now; my "head clerk had a certificate as an attorney when he was first engaged by Mr. Gleed, Solicitor of Excise,
Appendix, p. 411. "thirteen years ago." Mr. Saurin is asked, "Have you any professional solicitor to assist you? Answer—"The First Clerk was in Mr. Carr's office, in London, for fourteen years. He is the person who does, in "fact, the Solicitor's business in the Court of Exchequer." Question—"Is he an admitted attorney?" Answer—"No. By act of parliament, the Solicitor of Excise has power to act for the Crown as an "attorney. The clerk I refer to is conversant with the *technical business* of the Exchequer." So far from the answers given, affording any foundation for the statement, that the business is deputed to, and managed by the clerks, who are for that purpose required to be admitted attornies of the Courts, they each respectively negative it, and it is therefore difficult to account for the mis-statement, unless, indeed, on the supposition that, in framing the Report, the evidence was omitted to be referred to; but, even in this case, there should have been some consideration of the effect of statements, before it was assumed, and strongly put forth in a public report, that any public officers were incompetent to, or negligent in, the discharge of the duties of their offices, for to such a charge the alleged consequence of selecting the solicitors for public departments from the bar in reality amounts. I do not feel that I am particularly called upon to support the propriety of my own appointment, or the expediency of continuing the practice of making the selection from the bar. I may remark, however, that in all the great public establishments, in which their solicitor is simply a solicitor, they have, in addition, one or more standing counsel, not merely counsel who are employed only in Court, like those nominated by the Attorney-General, to hold the Crown briefs, but counsel who are consulted, and their advice and opinion taken, on all important occasions. I may instance the Bank, and the India House, besides other important bodies. In some public departments it is the same. The Admiralty Solicitor is not from the bar, and there is a standing counsel: the same with the Woods and Forests,—and the War Office has also a standing counsel,—and these in addition to the Attorney and Solicitor-General, who are the proper legal advisers and the representatives of the Crown in all the courts of law. The office of Solicitor of Excise in England has been filled by a barrister for fifty years. Previous to about 1807, I think the same office in Scotland was filled by, I believe, a writer to the Signet, but on the vacancy which then took place, a gentleman from the English bar was appointed to fill it, and the same arrangement has continued ever since.—When, about twelve years since, the Lords of the Treasury remodelled the office of Solicitor of Customs in England, they appointed a barrister to the head of it, the persons previously filling the offices having been, I believe, only solicitors. They pursued the same course in remodelling the office of Solicitor of Excise in Ireland, in 1827, and the Solicitors to the Treasury have, for many years, been appointed from the bar. It would seem, therefore, that former experience had shown there was some benefit in the practice. Still if solid reasons can be brought forward for changing it, they should be acquiesced in, and the recommendation adopted; but those reasons ought to have some better foundation than mere assertions, not only not supported by, but contrary to the facts. In the present instance the objection is made on
Page 32. statements which, I submit, I have shown not to be true, and the foundation of the objection failing, the

objection itself must fall with it. It would seem, however, from a suggestion that immediately follows, that it is thought the professional assistance of a barrister may be of some service, and that it may not be advisable wholly to dispense with it: the object to be sought then, according to the Report, is how to obtain such assistance on the cheapest terms. It is suggested whether, by having at the Board one barrister, with the understanding that the person so appointed should be responsible as Commissioner for the general direction of the legal proceedings arising in the department, sufficient provision would not be made for all the services required from a confidential professional adviser, leaving the practical part of legal proceedings to be performed by an ordinary attorney or solicitor. In venturing this suggestion the Commissioners of Inquiry appear to me to betray a total ignorance of the course of business at the Board, and of the extent and description of the business transacted by the Solicitors. If that which is now a considerable and important part of the Solicitor's duty, namely, to give opinions and to advise the Board on legal points, were to be devolved on a member of the Board, the time of such member would be so occupied with it that he would be scarcely able to attend to any other of his duties as Commissioner; he would, in fact, become the Solicitor, but under these peculiar circumstances, that he would be responsible in his character of professional adviser for the advice which he gave, and, at the same time, in his character of Commissioner for that advice being acted on. He would, of course, object to any other member of the Board giving an opinion or direction contrary to his advice, this would, at once, be a source of jealousy and disunion immediately tending to interrupt that harmony and co-operation which should always exist among a body of individuals engaged in a common purpose. Page 32.

The Commissioners of Inquiry have in a subsequent part of their Report stated, that they have not submitted any proposal for a change, without having endeavoured to discover some well established and evident principle to guide them in their judgment. I cannot discover on what principle they have recommended the change here suggested. To give additional power and responsibility to one member as Chairman can be understood, but to give a double responsibility, without any additional power to an ordinary member is not so easily comprehended. The separate and defined responsibility under the present arrangements, appears to be established on a much more intelligible and secure principle. The Solicitor is answerable for the opinion and advice which he gives to the Board, and no further: the Board are answerable for any consequences which may result from not adopting, or from acting contrary to that advice.—The Commissioners of Inquiry, however, state that a practical illustration of their view of the question will be found in the present consitution of the Board of Stamps and Taxes, in which some of the Commissioners have been taken from the bar, and which has no other professional adviser on the establishment, except a solicitor, who is strictly a solicitor and attorney. With the gentleman here spoken of, as filling the office of Solicitor of Stamps, I am acquainted, and have at times had occasion to meet him on public business, and as far as those meetings have given me opportunities of forming an opinion, I fully concur in the commendation bestowed on him for an efficient and satisfactory discharge of his duty; nor would I attempt to insinuate that there are not many gentlemen in his branch of the profession extremely competent to discharge the duties of any public office, to which they might be appointed, as much so, in many instances, as gentlemen from the bar. But before producing the example it might have been as well to have inquired whether or not in point of fact it applies. If it does, and that the change recommended has been made in the Stamps and Taxes and works well in practice, the fact would overthrow any objections which at the first view suggest themselves to the proposal; but I must say I doubt the illustration, because I doubt that the plan recommended is in practice in the department of Stamps.* There is no evidence in support of the statement, which, in order to render the proposal intelligible, there should have been. The legal member, or members of the Board, giving the legal assistance or superintendence suggested, should have been examined, to show the extent of superintendence afforded by them, and in what manner it is exercised; and the Solicitor of Stamps should also have been a witness to state the extent of legal assistance received by him from such legal member, or members. No such evidence is given. In the absence of it, all the objections before stated, apply to the proposal, which seems to have for its object to create a competition, as to the cheapest terms on which the business can be done, a principle not the best calculated to ensure the efficient discharge of it. There can be no reason why the public should be granting an excessive remuneration; but on an impartial inquiry by persons conversant with the subject, I have not the slightest doubt but it would be found that, taking into consideration the extent and importance of the business performed, the Government generally conduct their legal business in all departments at a less cost than the same extent of business could be obtained by a private individual. Page 152. Page 32.

The Report next suggests the expediency of abolishing the separate establishments of the Solicitors of Excise in Scotland and Ireland, and placing the whole legal business under the conduct of one office in London. This proposition, on the first statement of it, is rather inconsistent with the suggested alterations in the London establishment. Whether, however, any saving can be effected to the public is a proper subject of inquiry at all times, and as to all offices: it is the very object of a Commission of Inquiry; but any recommendations for this purpose should be founded on well ascertained facts. The extent and importance of the duty discharged should be inquired into, whether, in proportion to that duty, the remuneration is on too high a scale; whether the agency by which the business is conducted is more extensive than necessary, or whether by a change, a more efficient discharge of the duty may be effected at the same or a less cost. Into not one of these points does the Report enter. In reference to the last point, indeed, it is arbitrarily laid down, "That the continuing of separate Solicitors, acting independently of the chief London "Solicitor, *must necessarily* be attended with a more feeble administration of the powers of the Excise laws, "and *must lead* to more deviation from an uniform and effective performance of the public service, than "would be the case if the whole business of conducting prosecutions was under the management of one "Solicitor, possessing the opportunity of receiving his instructions directly from the Board, and of personally communicating with it." This is a conclusion to which I can by no means assent. By the references Page 33. Page 33.

* Since this report was prepared and laid before the Board, I have had occasion to see the Solicitor of Stamps and Taxes on some business, and I took the opportunity of inquiring whether there was any member of that Board who took any particular charge of the legal business, or, if there was any such practice as is suggested by the Commissioners of Excise Inquiry; I was answered, that no such practice existed in the department—that the Chairman had certainly been at the bar, he was the only Commissioner who was a barrister, but he took no charge of the legal business, or in any manner superintended or directed it beyond his general duty with the other members of the Board. The supposed illustration is, therefore, no illustration at all. W. DEHANY.

which are now made to the Chief Solicitor in England, uniformity, I may add a strict uniformity in practice is, as far as it is possible, preserved; and my conscientious opinion is, that any attempt to conduct prosecutions in Scotland and Ireland, through the Chief Office in London, would, if they were in any number, be attended, as I shall endeavour bye and bye to show, with an increased expense: and if that expense is to be diminished by diminishing the number of prosecutions, then, indeed, it may be admitted that it would be necessarily attended with a more feeble administration of the law, and, with the consequences of the relaxation, a less efficient collection of the revenue. The Report shortly states, that it is not necessary to go into any detailed explanation to show that one Solicitor could act for the United Kingdom; asserting that he would, in point of fact, be equally well able to do the business in Scotland and Ireland as the respective Solicitors who now conduct it, because they practically conduct the business by their head clerks, who are professional attornies, and, in fact, prepare and manage each prosecution. On this unfounded statement, I have before commented. As it is the reason assigned why it was unnecessary to enter into any detailed explanation, and as I have shown it not to be the case, it was the more necessary to explain in what manner the business of prosecutions could be effectually conducted through the Solicitor's office in London. In lieu, however, of entering into any investigation of such points as I have suggested, the Commissioners of Inquiry bring, in support of their recommendation, the evidence of the Chairman of the
Page 34. Customs, who states, that all the proceedings of that department are conducted through the office of the Solicitor in London. In this he is correct, but I cannot conceive a more erroneous deduction than that, because the business of the Customs can be so managed, therefore, it necessarily follows that the business of the Excise department can be conducted in the same manner. Take another department, the Stamps and Taxes: in that department there is in London a Solicitor for Stamps, and a Solicitor for the Legacy Duties, with their respective clerks. In Edinburgh, a Solicitor and Assistant Solicitor for Stamps, with three clerks, and a Solicitor for Legacy Duties, with two clerks. In Dublin, also, a Solicitor, with four clerks. It may just as well be said that, because the department of Stamps has two Solicitors, and an Assistant in Edinburgh, the Excise should have the same number. Much more inquiry should have taken place, the Solicitor of Customs would have been a proper witness; the extent and description of business performed by him should have been called for in detail, as well as the Excise business, and a comparison instituted by competent persons. It is only on such a comparison, that a proper judgment can be formed. Now, on the evidence of the Chairman of the Customs himself, it appears, that the greater number by far of the Customs
Page 34. cases are extremely trifling, being for the £100 penalty for ordinary smuggling, and on these cases I may observe that, complaints have been made of the length of time which a prisoner is at times confined, before his case is heard, waiting for the proceedings from London. Mr. Carr, in his report, gives a particular instance of this case of hardship.—Mr. Dean states, "that if it be a case in which traders are concerned, "and when the smuggling has been carried on to a great extent, and very heavy penalties are incurred, and "the evidence is of importance, then the case is brought before the Attorney and Solicitor-General, in order "to come before the Court of Exchequer." I have said, in the early part of this report, that the Commissioners of Inquiry have not inquired into the detail of the business in the Solicitor's office, and throughout this part of their Report there is an evident absence of acquaintance with it, and with the manner in which it is conducted. The documents they have called for do not show it, nor have they supplied the omissions in the examination of the witnesses, and even where the evidence does give some information on parts of the subject, they appear to have disregarded it.

The questions which I apprehend the Commissioners of Inquiry intended to bring under consideration were, whether by any alteration, more especially by reducing (for even the Customs have not abolished them altogether) the establishments in Scotland and Ireland, and more concentrating the business in London, any saving of expense can be effected, or a more efficient or vigorous administration of the law insured.

In order to a due consideration of these questions, the first point is to look at the extent of the business, and the manner in which it is now conducted. At the Chief Office, in London, are the Solicitor and Assistant Solicitor. The business of the Solicitor consists in reports to the Board on papers referred to him,—in preparing bills for Parliament,—in attending at the Treasury when directed,—in conducting proceedings in the Exchequer by information, to recover penalties or duties,—for condemnation of seizures,—by scire facias on forfeited bonds, and to prosecute extents to recover duties and the amount of judgments. The reports to the Board are no inconsiderable part of the business; these reports are on papers from traders on points connected with their respective trades, sent either direct to the Board, or through the Treasury; from officers, detailing detections of offences against the revenue, or asking advice, and on various subjects from different persons. The number of these papers referred to the Solicitor in the years ending 10th October, 1834, 1835, and 1836, were as follows:—

1834	2,236
1835	1,775
1836	1,931

The papers, however, are often referred, from new questions arising on them two or three times, on each of which fresh reports are made, although, from the same numbers being kept upon them, the number of reports actually made are not kept an account of. I have, however, had the registers searched, and it appears that the number of reports in the above years were,—

1834	3,097
1835	2,753
1836	2,907

Page 42. The amount of proceedings in the Exchequer is given in the Report under the return termed (not very correctly) the number of prosecutions, by which it will be seen these, if the term prosecutions be retained, amount, on an average of five years, to about 200 a year. I am quite satisfied, from the tenor of the Report, that the framer of it had not the slightest idea of the different proceedings, which are the subject of the returns, or how they are carried on, or the amount of the business to which, in their various stages, they give rise,—and it would be difficult to give any general account of them on paper. There are writs, pleadings, preparation of briefs, examination of witnesses, preparation of accounts and other documents, attendances of clerks at the different offices, besides an extremely voluminous correspondence, naturally arising out of them. A person, not a lawyer, cannot be aware of the extent of the business transacted. There is

a further part of the Solicitor's business not previously noticed,—that copies of all bills brought into Parliament, which are in their nature, or by their declaratory clause, public bills, are delivered to the Solicitor's office, and there examined (principally by himself) to check any provisions which may be introduced affecting the revenue.

The business of the Assistant-Solicitor consists in making, in the same way, reports to the Board on papers referred to him,—in attending the Summary Court, and other matters, which, no doubt, can be detailed by Mr. Mayow.

The only particulars I shall at present notice are, the reports. By an account obtained from Mr. Mayow, who has also had the number of reports calculated,—it appears that there were referred to him, and reported on, as follows:—

	Papers.	Reports.
1834	1,294	2,801
1835	1,310	3,044
1836	1,418	3,512

The remainder of the business, Mr. Mayow, as I have said, can no doubt state.

The business conducted by the Solicitors in Scotland and Ireland, will be seen in Mr. Carr's, and Mr. Saurin's reports;—they also report on references to them, conduct proceedings in the Exchequer for recovery of penalties and duties, and condemnation of goods by information, scire facias and extent. As it has been seldom necessary in England, what may be termed an additional head of business also occurs with them, writs of certiorari to correct erroneous judgments of magistrates; they also conduct the proceedings before the Justices in Edinburgh and Dublin; at the Assizes in Ireland, and frequently at the Quarter Sessions.

The description of papers referred to them, for report, are for opinions on questions arising in Ireland and Scotland,—statements of detections of offences against the revenue, and proceedings by magistrates. The number of references made to Mr. Saurin, he states to be, in—

1833	1,150
1834	1,359
1835	1,438

This includes all the reports. Mr. Carr has not transmitted any yearly account, but states the references to him to average 439 annually. In England, the Solicitors report to the Board any additional information required on the papers, and the directions for it are transmitted through the Correspondent's office. In Ireland and Scotland, in cases of detection, the Solicitor, in order to save time, makes his inquiry direct from the officer;—these letters of inquiry, of which an account could not be obtained, except by an examination of all the papers, represent, in some measure, parts of the reports from the Solicitors in England. The Board give their orders on their several reports on the papers as brought personally to them by the Solicitors in England, and as transmitted to them from Scotland and Ireland. If, on any question arising in Scotland or Ireland, they are not satisfied with the opinion of the local Solicitor, the papers are referred to the Chief Solicitor for his opinion; when the papers involve points of great importance, they are not decided on at the moment, but are referred to the Secretary, to be by him brought under the special consideration of the Board, when, if required, the Solicitor then also gives his personal attendance. When an order for legal proceedings is made, the papers are sent to the Solicitor or Assistant-Solicitor, or to the Solicitor in Scotland or Ireland, as the case may be, according to the subject-matter of them, and the proceedings are then conducted by them, each, by this division of business, being able to give his attention to the proceedings immediately under his charge, in immediate communication (no slight advantage) with the counsel who are to have charge of the cause in Court, should it be necessary to consult with them, and not having his attention distracted to various points, as would be the case, if the whole were to be conducted by one person;—such is the system in practice under the present arrangement. The proposal of the Commissioners of Inquiry is to abolish these separate establishments in Scotland and Ireland, and to have agents there in order to ensure uniformity, securing a more rigorous administration of the law to save expense, and because the Customs have done it.

With respect to uniformity of practice it is now ensured,—all points arising in Scotland and Ireland on which the respective Solicitors there, or the Board or any report of theirs, may entertain a doubt, are, as I have stated, referred to the Solicitor in London, for his observations and advice. I find the following number of papers were referred to me in—

	From Scotland.	Ireland.
1834	57	151
1835	73	152
1836	123	145

In all cases tried in the Court of Exchequer in Scotland and Ireland, in which any particular difficulty or circumstance has arisen, the short-hand notes are referred to me for my observations: the administration of the law is thus kept equal in practice. With respect to a more vigorous administration of it in Scotland and Ireland, I am confident that it would not be the case; the assistance of the Solicitors before the magistrates in Edinburgh and Dublin would be lost, and this assistance allows of cases of some importance being carried before those tribunals. With respect to the Exchequer, I am satisfied that the proceedings could not by any means be so satisfactorily conducted; every professional man is fully aware that nothing is more essential to the success of a cause than that the Solicitor conducting it should be fully acquainted with all its facts and bearings; if this is so in ordinary cases, it is more peculiarly so with Excise causes,—a knowledge of the law and facts is not only required, but a familiarity with Excise practice: some knowledge of the trade, and a full acquaintance with the legal and practical regulations is necessary; some of the greatest difficulties in these cases are, the instructing counsel in the method of carrying on a manufacture, and the bearings of the regulations on it, and, during a trial, questions of revenue practice repeatedly arise on which reference be made to the Solicitor of Excise for explanation. To prepare a brief in London, and send it to an agent in Dublin or Edinburgh to deliver it to counsel and attend the trial, would be useless; in Edinburgh more particularly, where the revenue is governed by the English law, which is wholly different from the common law of that portion of the Kingdom; Mr. Carr has fully, in his report, explained and commented on this point. If the consequence of such an employment of agency should be, as I am convinced it would be, that the Crown was

defeated in most of its trials, so far from a vigorous administration of the law having been secured, a more lax system would soon be introduced; some other method then would be required, which must either be the delivering over the proceedings to the agent to conduct from the commencement, after the Board have ordered prosecution, or for the trial to be attended by the Solicitor from London, or some person from his office;—this would not ensure greater success or a more vigorous administration of the law than at present, but it brings me now to the consideration of the saving of expense.

The first proposed arrangement would only be continuing nearly the present system, with the disadvantage to the person who was to conduct the proceedings of not having advised on them, or had the opportunity of considering the evidence. If such agent was an ordinary attorney he would charge his fees, which undoubtedly would be more expensive. An agent of some sort there must be to file the pleadings, but suppose the rest of the case to be prepared by the Solicitor in London, and that the trials are to be attended by him. In preparing the brief it is absolutely necessary that the witnesses should be previously examined, they must either be brought to London for this purpose and there examined, and then returned to Dublin or Edinburgh, no slight expense, or the Solicitor or an Assistant-Solicitor must go to Dublin or Edinburgh and remain there a sufficient time to prepare the cases and attend the trials—his expenses would therefore be a considerable additional expense, but it might, and probably would happen, in as much as the terms and sittings are all nearly about the same time, that the trials would be at the same time; there would consequently be required additional persons at the Chief Office qualified to take charge of such cases; as one person could not be in three places at once: there would be, at all events, an increase of force required for conducting, in the office in London, the additional business which would be thrown upon it. All the reports would be concentrated there. All the legal proceedings of the United Kingdom would not only emanate from but be conducted there. But the Report relies on a precedent in the practice of the Customs; the Customs concentrate their business in London, they do still retain however Assistant-Solicitors in Scotland and Ireland, when therefore the Commissioners of Inquiry recommend the abolition of the Excise Solicitor's establishment in Scotland and Ireland, they go rather beyond the precedent which they have selected. With the fact of these separate establishments of the Customs it is rather a question of degree as to the Excise establishments whether or not they are on too large a scale, or persons placed at the head of them of a rank and with a remuneration beyond what is necessary—as I have said, in order to determine this question, there should have been a comparison instituted between the legal business of the two departments, but none is to be found in the Report, or in the Appendix to it. An analogy, or rather an identity is assumed on the bare evidence of the Chairman of the Customs, and whose evidence is a second time quoted in support of
Page 36. his system, that a reduction of expense has been thereby effected from £20,000 to £2,000. The honourable Chairman must, as remarked by Mr. Carr, have spoken very much at random if he intended to imply that this latter sum was the whole amount of the legal expenses of his department, as the salary of the Chief Solicitor alone exceeds it by £500—and looking at the Return, No. 57, in the Appendix, p. 304, I find that the legal expenses of the Customs for the year 1834 were, in the United Kingdom, for salaries £6,295, and for other expenses £5,599 15*s.* 3*d.* making a total of £11,994 15*s.* 3*d.* In the absence of any evidence, as to the legal business of the two departments, it is difficult to form a comparison. I believe that in respect to references of papers to the Solicitors the number would be found greater in the Customs than the Excise; the description of papers referred, however, is not known, so that it cannot be said whether although numerically greater the subject matters of them are such as renders them more readily disposed of than Excise papers.—In the business of the courts, I apprehend the Excise legal business considerably exceeds the Customs, according to the Customs return, which I have quoted for the law expenses, there were recovered in that year by the Customs department £4,832 11*s.* 8*d.* for penalties and costs, of which £1,208 2*s.* 8*d.* was costs and £3,624 9*s.* penalties.

Page 29 By a return in the Report of the Commissioners of Inquiry, I find the total amount of the law expenses of the Excise for the same year 1834 put at £25,914 8*s.* 9*d.* the salaries being £11,550, and the remaining £14,364 8*s.* 9*d.* disbursements.

By the Finance Accounts of the same year, I find that there were recovered by the Excise, in Great Britain, £2,974 0*s.* 10½*d.* for law costs, and £13,842 0*s.* 6½*d.* penalties and forfeitures. In Ireland, law costs £2,123 6*s.* 1¾*d.*, penalties and forfeitures £6,074 18*s.* 2¼*d.*, making a total, in the United Kingdom, of £24,919 5*s.* 9*d.*, of which £19,916 18*s.* 8¾*d.* were penalties and forfeitures. It is not meant to be inferred that the whole of this latter amount was recovered under proceedings actually conducted by the Solicitors, or in their office; a portion of them, no doubt, arose under proceedings conducted by officers before magistrates; but, looking at the small amount to which the justices inflict penalties, I apprehend that by far the greater part was from prosecutions in which the Solicitors were themselves engaged, and, at all events, very few cases arise in which some reference to the Solicitor is not necessary.

Making the compare as far as it can be done from these documents, it will appear, I think, looking at the amounts of disbursement and the amounts recovered, that the Excise legal business very much exceeds the Customs on these proceedings, but it will be further observed, that these accounts of money recovered relate only to penalties and forfeitures; they are exclusive of all the proceedings for the recovery of duties which form not a very inconsiderable part of the business of the Excise Solicitors, more particularly in London; proceedings to which the Customs have seldom or ever occasion to resort, from the goods, on which their duties are payable, being secured in warehouse, and the duties paid before the delivery of the goods to the importer.

On referring to my official books, I find that in this same year, 1834, the sum of £16,857 9*s.* 3*d.* was recovered in England alone under writs of extent; and extending the account further, it appears that, from the 10th October, 1831, to 10th October, 1836, 241 writs of extent were issued, under which, sums amounting to £122,377 9*s.* 4*d.* were secured to the revenue. It does seem hardly necessary to make any observation that, the proceedings for securing the revenue to these amounts must occupy time and attention, and require an efficient establishment properly to conduct them. In the Summary Court, and before magistrates, proceedings for arrears of duty are also numerous. I need not enlarge further on this point; Mr. Saurin and Mr. Carr have both pointed out other differences between the business of the Customs and Excise, which deserve attention.

The Commissioners of Inquiry would seem to be, to some extent aware, that if proceedings in the Exchequer were to continue to be carried on as at present, that their proposal for abolishing or greatly

reducing the establishments in Scotland and Ireland, and conducting all the business in the Chief Office in London, could not be well effected.

They therefore again refer to the Customs, and recommend that more resort should be had, than at present, to the jurisdiction of the magistrates, and less to the Exchequer, and strong observations are made on the assumption, without any evidence, that frauds on the Excise revenue are too often and without sufficient caution prosecuted in the Exchequer. The Chairman of the Customs, a witness much relied upon, states, that "if it be a case in which traders are concerned, and where the smuggling has been carried on to a great "extent, and very heavy penalties are incurred, and the evidence is of importance, then the case is brought "before the Attorney and Solicitor-General, in order to be brought before the Court of Exchequer." Page 36.

The Commissioners, in their Report, admit that the nature of the duties of Excise may lead to the necessity of a greater number of Exchequer prosecutions in that department than in the department of the Customs. Before it was so broadly assumed that there was too frequent a recourse to the Higher Court, it might have been as well to have had some returns from which an opinion might be formed upon the point; the return, however, of informations for penalties, was limited to those in the Exchequer and the Summary Court, and the justices in Edinburgh. I do not find any return that gives the numbers exhibited before the justices throughout the kingdom,—such a return I have, however, procured from the Fine Accountant, and it stands as follows: — Page 34.

INFORMATIONS FOR PENALTIES.

	England.			Scotland.		Ireland.	
	Justices.	Summary Court.	Exchequer.	Justices.	Exchequer.	Justices.	Exchequer.
1834	708	600	57	735	32	2066	94
1835	644	524	49	737	27	2036	131
1836	854	395	34	702	38	2187	107

There will be observed a difference between the account of the number of informations for 1834, in the Summary Court, as given by me above, and those stated in the returns given in the Report of the Commissioners of Inquiry; this, I understand, arises from informations for recovery of arrears of duty being improperly included in the latter. Page 31.

On a comparison of the number of cases sent before the inferior tribunals and those reserved for the Exchequer, there does not appear to be any disinclination on the part of the Commissioners of Excise to trust to the decisions of the justices, in those instances which appear, in their judgment, proper to be sent before them; and when it is seen how greatly these exceed the number of prosecutions in the Exchequer, the inference certainly would seem to be that due discrimination is used in the selection of the cases which are ordered there, and, at all events, before the want of caution in that selection was made a charge against the Board, some examination into the particulars of at least some of the cases should have been made, to ascertain whether or not they were of that description which Mr. Dean states the Board of Customs consider as proper for the Exchequer.

I believe, I may say, they would all be found to contain in them the several circumstances which he very properly points out as reasons for removing them from an inferior jurisdiction.

Reliance is placed on the opinion expressed by Mr. Carr and myself on the manner in which the magistrates discharge their duties, when informations for penalties are brought before them.

There is no doubt but that the decisions of the magistrates are fairly satisfactory, and the best proof of their being so is the frequency with which they are resorted to, as shown in the account I have given; but this satisfactory working with them arises from the cases on which their adjudications are called for being simple in their facts and not involving any material points of law, and of a character not to require the infliction of heavy penalties. It by no means follows, that if more important cases were brought under their cognizance, such as those described by Mr. Dean as proper for the Exchequer, that the ends of justice, in efficiently punishing fraud would be readily attained: indeed, the magistrates themselves would object to being called on to inflict penalties to any very large amount. This leads to an observation on the mistakes made in the Report from want of knowledge of the subject, and which has prevented the answers of witnesses from being properly understood. Reference is made to the evidence of the Solicitor of Excise, that the Board are governed in their decisions as to whether or not trials shall take place in the Exchequer, in some degree by the amount of the penalties to be recovered, and a remark is immediately added that this is an additional reason for the revision of Excise penalties to make them bear a just relation to the offences. The import of the evidence is here completely mistaken, it did not refer to the amount of the penalty in the statute book alone but to the amount of penalties which, in relation to the circumstances of the case, or the description of the offender, were to be sought to be recovered. Whether the full penalty without mitigation, if only one, or several penalties for repeated acts, so as to swell the amount to a larger sum than should be trusted to the jurisdiction of a magistrate; and this must always be a material consideration in determining the tribunal before which the offence is to be brought to trial, not alone as giving importance to the case, but in justice to the defendant himself; for a more just ground of dissatisfaction and discontent cannot well be imagined than a heavy amercement of the subject, by a summary jurisdiction without the intervention of the constitutional protection of a jury and the watchful guardianship of the judges of the land. Penalties to any large amount, not only, should not, but could not be obtained before justices. Page 36.

A most important point of difference between the ordinary prosecutions of the Customs and those of the Excise is wholly overlooked in the Report: it is the difference in the class of offenders. The ordinary prosecutions of the Customs are for simply a run of goods, very frequently in small quantities, the smuggler being a seaman, a fisherman, or person in a very low situation in life, as,—or more frequently perhaps than not,—a stranger, or nearly so, to the justice before whom he is brought.—The persons who commit violations of the Excise laws are traders resident in or near the place, known most probably to the magistrates, some of them in extensive business, perhaps in the habit of meeting them in society; it cannot be expected but that there will be a feeling towards them that would prevent the imposition of any very severe punishment in the shape of fine, and to impose a light one on an individual of wealth is giving him the power of attempting the evasion of duty with comparative impunity. The notoriety of the punishment is, however, it is said, to be considered as part of the punishment, and to hold out an example to others; on this suggestion it may be asked how many of the cases which go before the local magistrates in the course of the year are noticed in

even the provincial papers? scarcely any! The object of the suggestion, therefore, is not now obtained but as a further reason for avoiding the Exchequer, and having more frequent recourse to the magistrates, the peculiarly severe nature of an action in the Exchequer is adduced and after some lengthened extracts from the evidence of the traders, in which there is a strange mixture of complaint of severity in cases being brought into the Exchequer, and of the exercise of leniency in not pushing them to the utmost extremity, the Report adds, "that it is unnecessary to enlarge on the objectionable character (*more especially from its "being repugnant to every principle of English law*) of a system under which, the mere commencement of "proceedings in one of the ordinary courts of justice, for the recovery of a penalty, becomes of itself an "unavoidable penalty in a very high degree."

It would occur to any person reading this passage, that the proceedings in the Exchequer, were the creation of statutes wholly different from the common law, to the principles of which the system, as it is termed, is said to be repugnant. The fact is the reverse, and so far from being repugnant to every principle of English law, the course of the Exchequer is part of the common law of the land. Except in the form of the proceedings in being an information at the instance of the Attorney-General, there is little to distinguish the case from an action by an ordinary individual; the principal differences are, that the Attorney-General has always a right of reply, and that, the Crown neither pays, or receives costs; this last rule has been one much discussed, and on which different opinions are held, but it is founded on the common law; when a defendant is acquitted, it may appear to bear hard upon him, but on conviction, it is an advantage in his favour, as the defendant then escapes the additional expenses, which in an ordinary action he would have to pay, in the shape of his adversary's costs. In this part of the report, there is not only an absence of evidence, which might have been obtained, but a disregard of what was given. Not one of the witnesses whose testimony is relied upon, enters into any detail of the costs of an Exchequer suit: the general harshness of the proceeding is alone asserted by the few who complain of it; for the greater number complain of the very opposite, the leniency of the compromises. Mr. Carr, and Mr. Saurin, have remarked on the characters of these witnesses, and their statements. The only evidence before the Commissioners as to the expences of an Exchequer case, is the evidence of the Solicitor of Excise, who has stated the fees payable by a defendant.

If the Commissioners of Inquiry had been desirous of ascertaining, whether the fees of the Exchequer were higher than those in other Courts, they might have called the officers of the Exchequer and of those other Courts before them. There are also Attornies, who are much in the practice of defending against the Crown, who might have been called, and who could have given the most satisfactory testimony; but omitting to obtain the additional information which might have been obtained, and disregarding the evidence which entered into particulars, contradicting the general assertion of the extraordinary expence of an Exchequer proceeding, beyond that of an ordinary action, the general assertion is relied upon, and comments made accordingly. When a defendant resides at a distance from London, and has to bring up witnesses, then certainly, he may be put to additional expense for the purpose of the trial. But the consequences which may follow from sending a case of any importance before Magistrates, do not seem to have occurred to the Commissioners of Inquiry. The Magistrates, without any mistake in law, may not give an adequate penalty; the party, encouraged by the leniency, offends again; then he must be sent into the Exchequer for perhaps a lighter offence than the former one. The Magistrates acquit; it is not deemed satisfactory—an appeal to the sessions is resorted to; should the acquittal be confirmed, on a mistake in law, a removal of the proceedings into the Court of Exchequer would follow,—to correct the erroneous judgment. This would be in the end, fully as expensive, and infinitely more harassing than if the case had gone into the Exchequer in the first instance.

As to any peculiar tribunal for the trial of Excise cases, which the Commissioners would seem to recommend, it is quite sufficient to refer to Ireland, where such a tribunal was established, and was obliged to be put an end to from its utterly failing of the purpose of enforcing a due administration of the law, besides being, in addition, harassing and expensive to the traders.

The Court of Exchequer is the proper revenue tribunal, before which, all cases beyond those of a very ordinary character should be brought. It may be admitted that, formerly, many cases of a less serious description were carried there; but it must also be remembered, that the extension of the jurisdiction of justices to inflict penalties on the subject was long viewed with extreme jealousy. The mere proceedings in the Exchequer, independently of bringing up witnesses, I believe I may truly state, are not more expensive than those of other courts. All are expensive, and it tends more to the quiet of society that they should be so. The Commissioners do not, however, recommend that the power of resorting to the Exchequer should be wholly taken away, but suggest its being exercised under the control of the Treasury. I should much doubt the Lords of the Treasury taking this additional burthen upon them. When, some years ago, it was thought that in the Customs department there was too frequent recourse to special juries, their Lordships did not take upon themselves to regulate the practice, but referred it to the proper quarter, the Attorney-General, who, as the first law officer of the Crown, would be the proper person to exercise the control, if any such control should be deemed necessary.

Looking to the evidence and the accounts brought forward, I would submit that the Report has not shown any unnecessary resort to the Exchequer. There is not a single case instanced as improperly sent into that Court, nor is there any sufficient evidence to support the conclusion of the Commissioners of Inquiry that, "If the system of carrying on prosecutions in the Court of Exchequer, in so extensive a way as is now "practised, were discontinued, then the separate offices of Scotch and Irish Solicitor would evidently be "unnecessary, and the business of the Solicitor's office for England would be so much diminished that the "expenses of it might be greatly reduced; and that, on the whole, they are disposed to believe, on the "best consideration they have been able to give the subject, that if all were done that might be done in "reducing the expense of the legal proceedings of the Excise, from one half to two-thirds of the present "expense might be saved." In order to arrive at the same result in the amount of saving, a small alteration in the phraseology is only necessary, "if all were *left undone* that might *be left undone*," a saving to some amount might be effected; but whilst the business is to be effectually and efficiently performed, proper establishments and proper officers at the head of them must be kept up.

Pages 43, 44.

In the office in Scotland, there appears to be the lowest quantity of business. Whether, in consequence, any reduction can be made on a future vacancy, may be matter of consideration hereafter; but there are peculiarities in respect to Scotland, that render it very essential, that the office of Solicitor of Excise, there, should be filled by a person properly qualified—the difference in the revenue law and the common law, of

that part of the Kingdom requires this as long as prosecutions are to be carried on there—and such a revenue as the Excise cannot be collected without prosecutions—the alterations recently made in the Court of Exchequer there, and the other circumstances forcibly pointed out by Mr. Carr, render it still more necessary. An erroneous decision of the Court would destroy uniformity of practice in the revenue, if acquiesced in—if not acquiesced in, a writ of error to the House of Lords is the only corrective. It is of importance that the proceedings should be so conducted as to prevent frequent chances of the Court falling into mistakes. In Ireland a vigorous enforcement of the law is absolutely necessary, and I am satisfied it cannot be so vigorously enforced as under the present system and conduct of the present able Gentleman, who now fills the office in Ireland.

The proceedings of the Court of Exchequer there, to which the trial of revenue causes has only been restored within the last nine years, have been very effective, and it is upon them that reliance must be placed to keep in check the disposition to evade duties, but too prevalent amongst the generality of traders in Ireland. To discontinue them would be to lose the ground that has been obtained; and the difficulty and additional expense of conducting them effectually at a distance, I have already pointed out.

The main suggestion for a diminution of the business, is a reduction of the number of proceedings in the Exchequer, but this reduction is confined to informations for penalties; now, these prosecutions, although forming a very material part of the business of the Solicitor,—yet, as I have shown, do not constitute the whole of it; much business would still be required in the Exchequer, such as proceedings on bonds, extents, writs of certiorari, and condemnation of seizures when contested, and in stating that the less frequent resort to the Exchequer would considerably diminish the business of the Solicitor in England, the Commissioners of Inquiry forget that they accompany it with a recommendation to abolish the establishment in Scotland and Ireland, and to transfer all the business to the office in England. An adoption of their recommendation would doubtless much increase, instead of diminishing the labors of that office.

Although mixed up with the observations on the expenses, and harshness of Exchequer proceedings, I have kept for separate remark, the observations of the Commissioners on the subject of compromises. Blended as they are in the Report, there appears an inconsistency in deprecating harshness on the one hand, and too much leniency on the other. All the observations are made, both by traders and the Commissioners under a misunderstanding of the subject and the character, in which proceedings for the recovery of revenue penalties are considered in the Courts. The arguments of the Commissioners of Inquiry all appear to treat the question as if they were criminal proceedings instituted to bring a party under sentence of punishment. They are not so, although it is true that the penalty attached to the violation of the law is intended, in its exaction, to operate to some extent as a punishment; it is also meant to reimburse the revenue for the loss presumed to be sustained by a violation of the law, and when incurred, it becomes a debt to the Crown, and the proceedings for the recovery of it are considered as, and have been determined by the Courts, to be civil proceedings. It cannot be contended, that if a party is willing to pay the debt without further proceedings, that he is to be put to further additional expenses by being forced into Court; nor would there be much sense in running the hazard of a trial, when the sum in dispute could be obtained without incurring the risk. I am aware of the cases to which both Mr. Cuthbert and Mr. Chance allude in their evidence. Mr. Cuthbert erroneously states that they were not brought into the Exchequer. They were brought there, and in each instance were ready for trial, when the defendant's counsel offered to submit to a verdict, on the first occasion for £5,000, and on the second for £2,000, which offer the Attorney-General, on consultation with counsel and the Solicitor of Excise, accepted. The amounts were, on each occasion fully as much or more than could have been obtained by going to trial. In such cases, and such are the frequent instances of compromises in Court, no gentleman of the bar would be found to hazard his reputation and character by proceeding with a cause when all the points of it were gained. Nor would counsel be found who would put themselves under such absolute control as the Commissioners of Inquiry would seem to suggest. In the conduct of a cause his client is bound by his acts, and counsel have incurred the animadversion of the Court for not acting on their own discretion. Compromises may, it is admitted, be carried too far by the sum accepted not being sufficient; but when it appears to be as much, or nearly so, as could be obtained by proceeding to extremes, there would be unnecessary harshness in doing so. The Board proceed in the same course; they weigh the circumstances, the evidence is stated to them, the difficulties, if any have arisen, are brought before them. There seems no good reason why, when the offer is made to them, they should not accept it instead of incurring further expense to send the case into court, where the same compromise might take place. In ordinary actions the defendant is allowed to buy his peace, and if disposed to submit and pay the penalty he has incurred, he may be allowed to do so. It was the extreme severity of pressing so strongly, and exacting to the full amount of the forfeiture under all circumstances, which aided much in exciting that feeling of hostility to the revenue laws which the Commissioners report to have now abated; an abatement which may be ascribed to the milder administration of them, but which would soon cease, if the recommendation were followed of never accepting a compromise. To refuse the offer of the object of the proceedings, and to go on and fail, would be anything but sound policy, could even a counsel and solicitor be found, which I do not believe there could be, to force on proceedings when an adequate offer was made in a doubtful case. Publicity in such a case would be anything but advantageous, besides, as is explained in the evidence, a defendant may always prevent a trial by allowing judgment to go by default. It must be borne in mind, that to obtain the penalty or penalties is the object of the proceedings; if those, or a fair proportion of them, adequate to the circumstances, is obtained, the end is answered. The gain obtained or attempted from the revenue, is extracted from the offender; this must be in proportion to the attempt, and to go beyond this would be oppression, and would bring the administration of the law into odium.

Page 38.

I believe I have now noticed all the points of the part of the Report relating to the Solicitors' office, except the last recommendation, that the rule by which the Solicitor is appointed should be changed, and that the Board ought to have the appointment to the office. I do not understand on what principle this change, (except as a change) is recommended. It would be casting on the Board a responsibility more than equal to the patronage. They would be responsible for making a proper appointment, without having the same means of ascertaining the qualifications of the party, as the Government possess. The Treasury are now responsible for the appointment of a person, on whose legal advice the Board may place reliance, and who shall be qualified to conduct the legal business of the department, and I know no better course to insure the due exercise of their responsibility than, I believe, is usually taken by the Treasury in consulting with the

heads of the profession. I know, at least, that in my own case the Lord Chancellor and Attorney-General's opinions were taken previously to my appointment, and it was the same with respect to the present Solicitor of the Customs.

In conclusion, I beg to direct the attention of the Board to the accompanying reports of Mr. Mayow, Mr. Saurin, and Mr. Carr.

26th November, 1836. W. K. DEHANY.

APPENDIX No. 11, *b*.

REPORT OF P. W. MAYOW, ESQ. ASSISTANT SOLICITOR OF EXCISE.

I beg to submit to the Board, the remarks and observations which have occurred to me, on a perusal of such parts of the twentieth Report of the Commissioners of Excise Inquiry, as refer to the Solicitors' department, Report, Page 32. I am not aware, that any of the Clerks are Solicitors, or Attornies.

I think it very questionable, whether a salary is the best way of paying a public Solicitor. I incline to think that it is not.

I do not think, that the having a member of the Board a Barrister (such a Barrister as would accept the office of Commissioner) would answer the purpose, it would depend, I think, upon the particular character of the person, and his temperament and habits of business, and not likely to work well.

There is not any reason, I think, why an Attorney should not conduct the business of Solicitor as efficiently as a Barrister; it seems entirely to depend on the integrity, ability, and application of the person, and the office, is in truth, more in the line of an Attorney than of a Barrister; but I do not think, that the services of any man of eminence, would be secured for less than the present salary of the Solicitor. No doubt, Attornies would be found, that would accept the office for half the salary, but the amount of salary to the public, appears to me to be a minor consideration.

Page 33. It appears to me, to show very little knowledge of legal proceedings, to suppose that they can be managed at a distance, as well as they can upon the spot. I think, a resident Solicitor in Scotland and Ireland much required, and that the chief objection (there not being any legal Board) that he has too much responsibility;—that he is, to a certain extent, under the control of the Law Officers of the Crown, instead of the Board, and that probably, in process of time, abuses will arise.

Page 34. Attornies may be employed by the Solicitors in Scotland and Ireland, but, I am not aware that their Clerks are professional Attornies.

A Solicitor of Excise in London, no doubt, with agents, may transact all the Excise business;—if that, upon consideration is deemed a good system—but it appears to me to be, in fact, multiplying the number of Excise Solicitors, to an indefinite extent, to be paid by fees.

Page 35. The impression of fair traders, that they have not been sufficiently supported, by having the law put in force against competitors, known to be guilty of infractions of the law, must, I presume, be confined to cases of fair traders, who possess such knowledge, but do not choose to become witnesses for the Crown, and they should not I think, complain, that the parties known to them to be guilty are not prosecuted.

The expense of Exchequer proceedings appear to me to be taken in a wrong view; £12 or £13,000 per annum, for law expenses, appears to me, a very small sum for the collection of a revenue of more than as many millions. And the insinuation, that the instigation and the mode of carrying on such proceedings is generally resorted to from improper motives (as if it were an object to harass and vex the subject,) is unfounded; assuming, moreover, that the subject is innocent and injured, while experience shows that there is a great deal of cunning, and artifice, and fraud, practised by defendants against the revenue.

Magnitude, no doubt, is one of the criteria by which it should be decided, whether a party should be prosecuted in the Exchequer; but the true distinction appears to me to be whether the principal question to be decided in the case is of law, or of fact—if of law, the case, in my opinion, is proper for the Exchequer—if of fact, then for the justices, unless of considerable magnitude, or some particular ground exists for a contrary course.

Page 36. Publicity is of no importance, I think, unless, in public opinion, disgrace follows—which, in many cases, it does not.

The saving of expense in exhibiting informations before the justices, instead of proceeding in the Exchequer is manifest, but that the plan answers every purpose, may very well be doubted. Each case should, I think, be decided upon its own facts and circumstances.

It does not appear to me that the system of Exchequer prosecutions is persevered in—I think from the number of reports I have made in the last three years, that the business of the summary jurisdiction has increased.

If it be true that the Excise laws are less obnoxious than they were, can it be accounted for in any other way, than that the laws are more leniently administered than heretofore?

Page 37. I think it a great advantage, that revenue cases should be tried in the Exchequer at Westminster, and not at the assizes—it produces a greater uniformity of decision, and success is more certain. Abstractedly, no doubt, all law expenses are an evil, but practically, it would, I think, be a greater evil that law proceedings should not be attended with expense—the way to deal with the complaint that the proceeding in the Exchequer is a hardship, is to be very cautious not to institute proceeding against a party, unless there is a moral certainty of his guilt, and a guilty party has not, I think, a right to complain of hardship unless the power of compromise is disused.

I think that because the opinion of the Commissioners of Inquiry is in unison with the opinion of the traders to which they refer that that is the very reason why its soundness should be doubted. The traders

who assume to themselves, rightly or not, a perfect compliance with the law, and who are injured by a breach of it, will not show any mercy to a delinquent—they would have him prosecuted with the utmost severity without regard to the consequences—this, I think, a bad system, and one calculated to make the revenue laws obnoxious, which appears to be a consideration that comes very little into the view of the Commissioners of Inquiry.

The last paragraph of the extract (page 38), viz.: that it is better, when there is a moral certainty of guilt to proceed to trial, and fail, is better than to compromise, appears to me untenable—in the first place, the verdict of not guilty is stronger than any moral reputation of guilt, to the public, and the effect of an unsuccessful prosecution, is I think, not the deterring, but the encouragement of fraud, and the rendering the revenue and Government obnoxious, and the Government, consequently, less able to carry on the administration of the laws effectually: and it may be observed that, if a defendant chooses to let judgment go by default, the Crown has not the legitimate means of giving publicity to the case, and perhaps dare not levy more than he has offered to pay by way of compromise.

It is, no doubt, a very objectionable system, that the discovery of breaches of the revenue laws should depend in a great measure upon the vigilance of the officers excited by the hope of sharing in the penalties recovered, but while such a system is used, it is difficult to keep altogether out of sight the interest of the officers in the conducting prosecutions for the recovery of penalties.

The preparing of informations to be exhibited before justices from the Solicitor's office has long appeared to me a proper arrangement, but I was in such a situation, while the Solicitors were paid by fees, that I could not urge it; since that time I did suggest it, and some inquiry was, I believe, made as to the number of informations which had failed for want of form, and the number being found to be but trifling, no alteration was made in the practice. It may, however, be observed, that an informal information is frequently more intelligible to a magistrate, not a lawyer, than a formal one, and that, practically, the benefit of the alteration will not be so great as may be expected.

These are the remarks and observations which, on a perusal of that part of the Twentieth Report of the Commissioners of Inquiry that relates to the Solicitor's office have occurred to me, except, with respect to the Summary Court before the Commissioners of Excise, and for which I beg to refer the Board to my report thereon, set out in the Third Report of the Commissioners of Inquiry.

16*th November*, 1836. P. Wynell Mayow.

APPENDIX, No. 11, *c.*

REPORT OF MORTON CARR, ESQ. SOLICITOR OF EXCISE IN SCOTLAND.

Honorable Sirs, *Excise Office, Edinburgh, 15th October*, 1836.

In obedience to your Honors' order, of the 6th current, "requesting that I will report to you, as soon as "possible, my observations on such part of the Twentieth Report of the Commissioners of Excise Inquiry "as refers to my department," I beg to submit the following observations:

At the end of that Report, (p. 153) it is proposed "that the offices of the Solicitor for Scotland, and of "Ireland, (inter alia) should be abolished," but, in the body of the Report upon that part of the establishment, (p. 43) the conclusion drawn is not that such offices are now unnecessary or inexpedient, but that, "*If* the system of carrying on prosecutions in the Court of Exchequer in so extensive a way as is now prac-"tised were discontinued, then the separate offices of Scotch and Irish Solicitors would evidently be "unnecessary, and the business of the Solicitor's office for England would be so much diminished, that the "expense of it might be greatly reduced." Though, at the same time it is proposed (p. 34) that "one "solicitor should act for the United Kingdom," as, since the consolidation of the Boards, has been the practice of the Board of Customs.

It is submitted that the consolidation of the Boards of Excise which took place in 1823, or the final removal of the resident Commissioners in 1830, which is supposed in the Report (page 33) to influence this question, can only affect it so far as the Solicitor is regarded as the legal adviser of the Board, and not as their legal agent, resident in Scotland. In the first respect, the proper adviser of the Board now, who is in personal communication with them, is the Solicitor in England. In the second, as long as it is necessary to bring any legal proceedings in the Court of Exchequer (Scotland) there must be some resident legal agent there, competent to conduct them. Accordingly when arrangements were made for removal of all other parts of the establishment, the necessity of retaining that of the Solicitor in Scotland was taken into consideration, and it was thought expedient to do so, it is presumed, in his principal character of legal agent. For when once proceedings are instituted by order of the Board, the personal communication afterwards of the Solicitor to conduct them is most necessary, with the parties witnesses, counsel, and agents employed, and with the sheriffs and other local officers engaged. The residence of the Solicitor is also necessary as the channel of communication between such persons and the Board, and as the person present who is authorized to act for them on all emergencies where there is not time to consult them, such as on trials, issuing writs of extent, Collectors' warrants, and all other legal proceedings that require immediate attention, or where officers get into difficulties on seizure or on survey, in which case they are directed to apply to the Solicitor, and act by his advice until they can receive the Board's orders.

As legal adviser of the Board, the Solicitor is still employed to give opinion on all cases, in which, from their importance, it is probable that legal proceedings will be instituted which he will have to conduct; which practice has been followed not only because it is advisable that the agent, who is to be responsible for the whole of such proceedings, should have entire charge of them from the beginning, but because by

reporting such cases through the Solicitor, which the local officers are directed to do, much time and expense is saved, where further information is required.

The importance and responsibility of the Solicitor's office therefore appears to be increased instead of diminished by the consolidation of the Boards, and it is not apparent, nor explained in the Report, how the mode in which it is conducted as above mentioned, "must necessarily be attended with a more feeble "administration of the powers of the Excise laws, and must lead to more deviation from an uniform and "effective performance of the public service," as there stated (page 35.) The uniformity required, it is humbly submitted, is best attained by the legal agent necessary on the spot, having been brought up, as at present, to the same law and practice as the Solicitor in England;—by the same regulations being adopted in both offices;—and by the Solicitor in Scotland being obliged to apply, through the Board, for the advice and opinion of the Solicitor in England, in all cases of difficulty, "in order that the same Revenue law "may be administered upon the same principles, and with the same construction in each part of the United "Kingdom," as stated in the General Order of the Board on the Treasury Minute regulating the separate establishment of the Solicitor in Scotland in 1825.

General Order, 10th June, 1835.

To determine whether the present establishment of the Solicitor in Scotland, is now expedient, it is necessary to look at the former, as well as the present establishment;—to the importance of the duties now performed, as well as the mode of performance of them. Then, if these duties can be diminished, as proposed in the report; and if so, whether the separate office would then be unnecessary, and the duties of it might be as well discharged, and at a less expence to the public by a Clerk or ordinary Solicitor, with reference to the practice and establishments of other Revenue Boards in Scotland.

The office of Solicitor of Excise in Scotland, appears to have been fully inquired into, by the former Commission of Inquiry;—for, it is stated in their Twelfth Report, that in consequence of Mr. Dehany, then Solicitor, having been appointed, subject to the determination of the Inquiry relative to his establishment, "we have inquired strictly into the duties of the office; and the emoluments that attached to it, "during the life of the last possessor. Considerable evidence on these subjects will appear in the "Appendix."

The result of that Inquiry appears by the following extract from the Appendix:—

ESTABLISHMENT.—SOLICITOR'S OFFICE.

Present. No.	Expense.	*Proposed.* No.	Expense.	*Diminution.* No.	Expense.
9—	£4,616 6 0	5—	£2,350 0 0	4—	£2,260 6 6

The nine persons of which the Solicitor's establishment at that time consisted were, a first Solicitor paid by fees and a small salary, with an allowance for clerks, five clerks and a second Solicitor and two agents, one before the Court of Session, and another before the Supreme Courts, also on small salaries.

The Report recommended, that there should be only one Solicitor, and that his salary should be £1,500, with an extra allowance of £250, and salaries for four clerks £600, total £2,350. Mr. Dehany their Solicitor received such salary accordingly; but on the appointment of the present Solicitor, it was further reduced to £1,500, and the establishment now consists of one Solicitor and four clerks, at a total expense of £2,310, being rather less than the total expense of the establishment, as recommended by the former Commission of Inquiry, while it consists of the same number of persons;—and by £2,306 6*s*., less than the cost of the establishment before that Commission issued, when it was paid by fees and salary.

The explanation given in this respect, in the return to the Twentieth Report (page 28) of the Solicitor's establishment, (Scotland) is not therefore quite correct regarding the saving (£1,190) said to have been made in it, which arises from the net profits (£3,000) of the first Solicitor only having been returned instead of the total expense of the whole establishment, as above mentioned. "The law expenses in Scotland have "(in this respect) been considerably diminished," therefore, but not "in consequence of the consolidation of "the Boards," as stated in the Report (page 43) and if that observation applies to any other law expenses, it is not known to what, or in what way they have been so affected.

But, it may be said, that the importance of legal proceedings, and consequently, of the Solicitor's office depends upon the amount and nature of the revenue to be protected thereby;—and, that since the former Commission of Inquiry issued, the extent and amount of the revenue of Excise has been much diminished by reduction of duty on many of its incidents. But in Scotland, it appears from the following statement, that, although the number of Excise incidents has been diminished to less than one half, within the last ten years, the gross amount of revenue there has actually increased, in consequence of the vast increase of the duty on British spirits, the principal subject of the most important legal proceedings in Scotland.

Year.	*No. of Incidents.*	*Gross Amount of Duty.*	*On British Spirits.*
1824	24	£2,262,008 8 7	£614,380 13 0½
1834	12	2,419,234 3 2½	1,477,115 9 4½

The number of Excise prosecutions brought into the Court of Exchequer, have diminished in the proportion of fifty-five, the average number shown in the returns to the former Commission of Inquiry in 1825, to thirty-nine, the average number for six years, ending the 5th of January, 1835.

But, that they have not diminished in the same proportion in importance, is shown, not merely from the amount of penalties recovered, (which will be afterwards noticed) but, from the revenue they are intended to protect, being increased;—and from the nature of that revenue being now principally drawn from British spirits, the prosecutions relative to which, are directed generally against entered traders. In proof of this, out of two hundred and thirty-nine prosecutions, brought into the Court of Exchequer, Scotland, in the six years, ending 5th January, 1835, one hundred and ninety-four appear to have been against entered traders, and one hundred and ten of the prosecutions on the subject of British spirits.

It is humbly submitted, that these proceedings must require some knowledge of law and practice;—but it said in the Report, (page 34) that if there were only one Solicitor for the United Kingdom, "he would, in "point of fact, be just as well able to do the business in Scotland and Ireland, as the respective Solicitors "who now do it, because they practically conduct the business by their head clerks, who are professional "Attornies, and in fact, prepare and manage each prosecution."

It is humbly submitted that some further inquiry should have been made before such an assertion was hazarded against the character of professional men. It is directly contrary to the evidence given in the Appendix to the Report, of Mr. Dehany and of the Solicitors in Scotland and Ireland, respectively, as to their head Clerks being professional attornies, and I hope it is known to the Board, and if inquiry be made, it can be ascertained, in Scotland of all the public officers there in communication with the Solicitor, that there is no foundation for such statements as the above, or that (page 32) "a large proportion of the "business, which peculiarly belongs to the office of Solicitor, is not performed by that officer in person, but "is altogether left to other persons deputed by him, who with this view are generally required to be admitted "as attornies." On the contrary such prosecutions are prepared and managed and conducted like every other part of the Solicitor's business, either personally by himself or immediately under his control and direction. During any temporary absence of the Solicitor, the head Clerk is authorized by order of the Board to act for him, but when such absence has occurred, which is not often, all papers of consequence have been sent after him or reserved until his return. The business and assistance of the Solicitor's Clerks generally in the office is very necessary, where so many ordinary steps are to be taken, and papers written out and kept: and the duties of the whole establishment were returned to the order of the House of Commons in 1833, which was mentioned by the Solicitor to the Commissioners at the time of his examination, but is not noticed in the Report.

Whether the business of the office can be reduced, as proposed in the Report, by carrying on prosecutions in the Court of Exchequer in a less extensive way than is now practised, and more before the magistrates, remains to be considered.

There is no compare made in the Report between the relative number of prosecutions brought at present before the two jurisdictions. The returns of the Solicitors only relate to the prosecutions conducted personally by them. There was such a compare made in the Twelfth Report of the former Commission of Inquiry, as to the prosecutions in Scotland, from which it appears that on an average of three years, ending 5th July, 1824, there were fifty-five prosecutions brought in the Court of Exchequer and 19,000 brought before the magistrates. Yet the observation made thereon by the Commissioners at that time, is "their "conviction, that for some years past it has not been the practice of the Board of Excise in Scotland to "have recourse to the Court of Exchequer, so frequently as appears to us necessary for the due administration "of the Excise laws," and further, "We consider (they say) the exercise of its authority as the most "efficient check on the proceedings of the magistrates, and the only effectual safe-guard of the public "revenue."

This opinion it will be observed, is consistent with my evidence, and that of Mr. Dehany, if it be examined a little further than the extracts made from it, by the Commissioners, who are of a contrary opinion.

The Board must have had frequent occasion to observe, that ever since the 7th and 8th Geo. 4, c. 53, which limited and defined the powers of justices in Excise proceedings, effectual support is not given by them to the revenue, except in such cases as mentioned by their Solicitors, that is, in cases of small moment where a single penalty of £100 or £200 is sued for, for a direct fraud committed by parties who are not generally entered traders, and where the case is simple in its circumstances and clear in the proof and in law. In all other cases the justices either acquit from ignorance of the law, or they impose a penalty which is insufficient to protect the revenue or enforce the law, from influence of the party. In the latter case there is no remedy. In the former if the ground of acquittal is alleged, defect of evidence, an appeal may be brought before the Quarter Sessions, but not often with any beneficial result, because the same justices are there present, and the same influence often prevails. If the ground of acquittal is alleged defect of law, and that is set out in the record, their judgment may be removed and set aside in the Court of Exchequer by writ of certiorari. But this is an expensive proceeding, seldom advisable, except to establish some general principle;—and then the prosecution must be commenced *de novo* in the Court of Exchequer against the party at a *double* expense to the revenue.

This is peculiarly the case where entered traders are the subject of the prosecution, and it is brought for the breach of some regulation intended to *prevent* fraud, the due enforcement of which on the licenced traders paying large duties to Government, such as the distillers in Scotland, is of the utmost importance to the revenue; or, where numerous offences have been committed by such traders, and the law or the facts of the case are intricate or of long standing, and their influence with the magistrates is powerful. In such cases, the prosecution can only be brought with effect in the superior Court of Exchequer, where the law is clearly understood and enforced, and where the influence of the party is disregarded. That this is the general nature of prosecutions now brought in the Court of Exchequer appears, by what was before mentioned, viz. that out of the number of 239 prosecutions brought in that Court in the six years ending 5th January, 1835, 194 are against entered traders, and the principal number of such prosecutions under the incident of British spirits.

The objections made in the Report to so many prosecutions being brought in the Court of Exchequer are, principally, "that they are extremely expensive to the public," that "they are even ruinous to the parties "in taking the ordinary steps for defending them, so that they will rather compromise than defend the "case, though innocent; and that where direct frauds have been committed, greater publicity and exposure "follows where the proceedings are brought in the country." Page 35.

With respect to the first, "the expense to the public."

It is submitted that, where a great revenue is to be protected by such proceedings, the expense of them, if effectual, should not be too much regarded. But so many erroneous statements have been made on this subject, that it is necessary to explain it:—the returns given in the Report do not accurately ascertain these expenses. There is a general account of law expenses (including the salaries of Solicitors, clerks, &c.) for two years, but it does not enable one to form any idea of the Court expenses incurred in any one case. There is a return of fees paid to counsel for six years, from which it appears, that in Scotland, the average amount of such fees on one year paid with briefs, cases, &c. to four counsel (the Lord Advocate, the Solicitor-General and two junior counsel) amounts to little more than £380 a year.

The return at the end of the evidence of the Solicitor of Excise (Scotland, Appendix, No. 90) shows the amount of costs incurred (exclusive of witnesses expenses) for five years ending 5th July, 1833, from which it appears, that the average amount of costs incurred in a year does not exceed £673, and the average amount in one case may be stated at less than £18. This return includes cases compromised, as well as

tried. The expenses of the former is of course much less than the latter, if the compromise takes place before notice of trial. The average amount of expenses in the latter case may be estimated at £5 14*s.* 2*d.*, and in the former, including all proceedings of trial and execution at £45 13*s.* 6*d.*; this does not, of course, include the expenses of witnesses which vary according to circumstances, and of which no account can be rendered by the Solicitor, as they are paid in the country,—but it includes all that are properly called Court expenses. And it is humbly submitted that these expenses are very moderate, when compared with the importance of the questions at issue, as shown by the amount of penalties recovered, which, under the proceedings above mentioned, that is, on the five years ending the 5th July, 1833, appear to have amounted to £4,454 a year,—or, if such expenses are compared with the expenses of any other superior Court in Scotland; it has been reported that an ordinary course of action could not be tried before the Jury Court there at a less expense to the *successful* litigant than from £150 to £200, which it is presumed included expense of witnesses;—but the case referred to was one in which the cause of action arose in Edinburgh.

Secondly, with respect to the expense to the defendant; this was inquired into particularly by the former Commissioners of Inquiry, and Mr. Taylor, who had then been clerk in Court for thirty years, and in charge of almost all the business against the Crown during that period, was examined by them on the subject. He was asked to state the common expense to a defendant of a prosecution in the Court of Exchequer,—to which he answered,—

"*Proceeding* to *trial:* I have seen that a case may be tried, allowing a moderate fee to counsel, for some-
"where under £20; I have marked some accounts, where the expense was not above £19; the highest sum
"to which they have amounted, he says is £60 or £70, or to £100 where there are several counsel employed
"and larger fees."

The expenses spoken of do not include those of witnesses, but they include both the Court fees paid to Mr. Taylor, Clerk in Court, and his fees as private Solicitor;—for in the Court of Exchequer, Scotland, the Clerks in Court practised in both capacities, and charged their fees accordingly. The Court fees alone to defendant are very trifling. But the evidence of Mr. Taylor, on this subject, is of great importance, because the facts he mentions could only be known to such a professional man; and it shows that, in the highest case, the Court expenses of the defendant (exclusive of witnesses) is generally less than one-half the amount of one penalty in issue between him and the Crown;—and in the Court of Exchequer there are generally several penalties in question.

When Mr. Taylor was asked, "whether from the expense incurred in a prosecution, it is generally to the
"advantage of a defendant rather to throw himself on the mercy of the Excise, than to come to trial, even
"if he should be innocent." He answered: "Oh, by no means, I never saw an innocent man do that."
And again on the question being pressed he says: "I have never seen such a case, and do not believe such
"a case exists."

The same answer was given by Mr. Dehany, then Solicitor in Scotland, and may be given now, though the former Commissioners of Inquiry and other persons who have not the same means of practical information, may have drawn a different conclusion.

Thirdly. With respect to the publicity which it is supposed in the Report, "these proceedings if brought
"before the local Magistrates give in the neighbourhood."

The Board know this is so little regarded by considerable traders in comparison with the influence they there possess to obtain an acquittal or reduction of the penalty, that when proceedings are instituted against them in the Court of Exchequer, they often apply to have them removed to the local Court. In fact, proceedings in the former case produce greater effect in the neighbourhood, whether such proceedings go to trial or not, for when a trader is "Exchequered," as it is termed, it is known in the neighbourhood on the service of the first process of Court, and his credit is often affected during the dependence of such proceedings whatever may be the result. But it is the risk of the heavy penalties he may thereby incur, not the publicity of trial that produces this result. In cases of breaches of regulation where there can be no proof of fraud, there can be no exposure by publicity of trial. But even in cases of direct fraud the publicity of trial in revenue cases is unfortunately less dreaded than supposed, because, however gross the fraud may be against the revenue it is not regarded in the same light as a much less fraud against a private individual.

With respect to the observations in the Report as to the final disposal of such proceedings, whether by compromise or otherwise, it is submitted that no general rule can be laid down in this respect, and every case must depend upon its own circumstances, which can only be known to the professional men engaged. Proceeding to trial in all cases, even of direct fraud, would be attended with little benefit; and unless all power of compromise was taken away from the Board and from Crown Counsel, except with the previous sanction of the Treasury as proposed, (which would be a very unusual and difficult course of proceeding,) it would be impossible to persuade the latter that it would be better to "let the trial go through, even if
"it fails"; for it has always been considered by them of importance that proceedings at the instance of the Crown, whatever be the nature of them, should not fail by the success of the opposite party in Court. But it must be remembered when considering this question, that however determined the prosecutor may be to proceed to trial, the party cannot be forced into Court against his will, for he may at any time withdraw his plea, and thereby submit to judgment by default, and seek his terms of compromise afterwards, which is not at all uncommon in practice with those who have no defence, and particularly with Auctioneers, whose cases are alluded to in the Report as very objectionable subjects of compromise.

Upon this subject, it is only necessary to observe further, that whether advising the Board, or the Crown Counsel on terms of compromise, the situation of the Solicitor is very confidential and responsible; and if, an inferior person, or ordinary Solicitor were employed in this office, it is not reasonable to expect that he would resist so effectually as is now done, the local influence that is always attempted on such occasions.

The opinions of traders, whose statements have been extracted from other Reports, it is humbly submitted are hardly worthy of the notice which they have received in the Report *on this* subject; for, if not totally ignorant of the proper object and nature of legal proceedings, they are most likely to be too prejudiced against them, to form a fair opinion, especially where they have themselves been prosecuted in the Court of Exchequer, as is the case in more than one instance of the traders mentioned.

One of them, (A. Dunlop, page 41,) who speaks most strongly against the proceedings in Scotland, and the Solicitor of Excise there, has been repeatedly informed against, and three times prosecuted in the Court of Exchequer, Scotland, in the last ten years. He was formerly a considerable distiller in East Lothian, and examined in that capacity on this, as well as the former Commission of Inquiry. The first two cases

were compromised by him, and the third, in which the charges were of a much more serious nature, he tried and obtained a verdict in his favour, but so contrary to evidence, and the summing up of the Judge, that I advised a new trial; but the Board (probably on the ground of the defendant being then a bankrupt, and having left off business,) did not carry the case further. It is privately known, however, that on this as well as other occasions, the information given to Government, which was of gross frauds committed by him, was perfectly well founded. But the instance is of importance, to show that when such prosecutions fail, the publicity given by the trial is not of the advantage supposed to the Revenue, for this trader when referring to this trial in the extract from his statement in the Report; speaks of it as a case, in which "the prosecutors were defeated and exposed, but that, at a heavy and irrecoverable expense to the "persecuted and innocent defender."

The observation made by the same trader respecting the Solicitor being interested in such proceedings is quite unworthy of notice, because it is obvious that the Solicitor being paid now by salary, and not by fees, his interest, if he has any, lies the other way.

But, it is said in the Report, (page 34,) "that when the separate Boards of Customs were consolidated, "the separate office of Scotch and Irish law managers were abolished," and "though the nature of the "duties of Excise may lead to the necessity of a greater *number* of Exchequer prosecutions, yet, such "prosecutions from either department are quite analogous in their *character*, and do not involve any legal "difficulties, or require any great knowledge of law."

With a view to the analogy in question, it is humbly submitted, that the character of these prosecutions is of more importance than the number. But there is no return in the Report, either of the number or character of such prosecutions brought by the Board of Customs, from which a compare can be made between them, and the similar prosecutions brought by the Board of Excise, either in the Court of Exchequer, or before the Magistrates. Nor, is there any return, or examination, of the acting Solicitor of Customs in Scotland, as to his duties in respect of such prosecutions by which they can be compared with the similar duties of Solicitor of Excise there.

From the examination of Mr. Dean, it appears, that "they very rarely now (within the last ten or twelve "years,) carry on their prosecutions in the Court of Exchequer,"—and "that where one case goes before "the Court of Exchequer, one hundred are decided by the Magistrates upon summary process," and that, "by this means, that which cost £20,000, now costs £2,000," and "that nothing is more satisfactory "than such mode of proceeding."

This evidence appears to relate to England only, and it does not of course include the expense of the Solicitor's establishment among the legal expenses referred to, because the salary of the first Solicitor of Customs there alone, exceeds the sum last mentioned. But, it does not appear, from Mr. Dean's evidence, what is the number of the prosecutions he refers to, either in England or Scotland.

With respect to Scotland, Mr. Abercromby says, in his examination before a Committee of the House of Commons, on the Exchequer Court Bill, (1832, Appendix, No. 13,) when asked "whether the Solicitors "of the public Boards in Scotland, are not generally English lawyers." "I believe, (he says,) the Solicitor "of Excise always is, and I do not think in the two years I have been there, there has been a cause tried "by any other Board." And again he says, "no one case from the Customs." In fact, for the last nine or ten years, there have not been more than three or four cases brought by that Board into the Court of Exchequer, (Scotland.)

But there was some inquiry made into this subject, by the former Commission of Inquiry, and there is a return annexed to their Eleventh Report (Appendix, No. 13,) of the number of prosecutions brought by the Board of Customs in Scotland in the two years ending 5th July, 1824, from which it appears that the greatest number of these prosecutions, whether in the Court of Exchequer, or before the Magistrates, were for the condemnation of unclaimed seizures, which it is important to notice, from what will be afterwards stated.

With regard to the prosecutions for *penalties*, there appear during the two years mentioned, to have been seventy-six in the Court of Exchequer, on an average thirty-eight yearly, and before the Magistrates, only four are returned for the whole period in all Scotland. If this is compared with the similar return for the Excise for three years, ending 5th July, 1824, which was before mentioned, fifty-five in the Court of Exchequer, and 19,000 before the Magistrates, the difference in number will be apparent.

According to this return and the evidence of Mr. Dean, the number of prosecutions for *penalties* now brought by the Board of Customs before the magistrates (Scotland) may be increased from four to forty-two. But with respect to the greater number of their prosecutions, those for the condemnation of seizures, as before-mentioned, they have not only altogether ceased in the Court of Exchequer but they must have diminished if not altogether ceased before the magisrates, for by one of their laws it is enacted "That all "vessels, boats and goods seized under any laws of Customs and ordered to be prosecuted *shall be deemed* "*to be condemned* unless the owner gives notice that he intends to claim the same within one month after "seizure." 3 and 4 W. 4, c. 53, sec. 76.

But to proceed to the more important question of the relative character of these proceedings, by which "the legal difficulties and knowledge of law required" to carry them through, may be better understood.

The character of the proceedings formerly carried on by the Board of Customs, in the Court of Exchequer, appears by the return before alluded to, to have been of a very ordinary nature, common smuggling transactions in which small sums of from £10 to £20, but never exceeding £90, were recovered by compromise, and where a verdict when taken was not enforced, but the judgment suspended over the party until again found offending.

The proceedings now brought by the Board of Customs before the magistrates, appear by Mr. Dean's evidence to be of the same character—common smuggling transactions where one penalty is sued for or the party summarily arrested and convicted before the magistrate, by whom he is committed to prison. Prosecutions of this character are no doubt very satisfactorily disposed of before the magistrates, which is the proper tribunal for them, and not the Court of Exchequer.

The Board of Excise try all such cases before the magistrates, unless some particular circumstances occur, which render it inadvisable, or the time for such proceedings has expired; and in this respect the limitation in the Customs law is similar to that of the Excise. But it appears from this statement; from the amount of penalties recovered, in many cases to a large amount; and from the greatest number of prosecutions brought by the Board of Excise, in the Court of Exchequer, being against entered traders; that neither in number or character is there any analogy between them and the similar prosecutions brought by the Board of Customs.

It is humbly submitted that the proceedings of the Excise must, therefore, give rise to greater legal difficulties and require greater knowledge of law, in the officer in charge of them.

Indeed the Commissioners' report on this subject, (p. 37,-8) that the regulations of the distillery laws (which it has been seen are the most usual and important subjects of Exchequer prosecutions in Scotland) "are so intricate and difficult of construction, that the greatest care should be taken in the due administration "of them:" but it is submitted that a knowledge of this or any other statute law is not alone required of the Solicitor, but the knowledge and practice of cases applicable to that law which is of long standing, more especially when opposed, as these prosecutions are, by traders who are in sufficient circumstances to defend themselves when they think proper, by the best legal advice in Scotland.

But whatever are the duties of the Acting Solicitor of Customs in Scotland, in respect of the prosecutions, there brought by that Board, (and it is presumed they are of importance since his salary has been lately increased) they cannot be analogous to those of the Solicitor of Excise, because of the difference in the respective proceedings of the two Boards as before noticed. And it is understood, that in the three or four cases brought by the Board of Customs in the Court of Exchequer (Scotland) in the last ten years, the proceedings were sent down ready prepared to the Solicitor there from London. Indeed, as it appears from Mr. Dean's evidence, that this officer has now no clerk, it would be impossible for him to prepare such proceedings, whatever may be his abilities. But even the printed forms in use for summary proceedings by the Board of Customs are not prepared, when required in Scotland, but are sent up for, filled up, and sent down from London, it is believed, from the Solicitor's office there.

There is a special enactment in the Customs law for this purpose, which "in order that time should be allowed to prepare informations, &c. authorizes and requires the Justice before whom any one is brought "under such circumstances, if there shall appear to him reasonable cause to detain the prisoner, to order "such person to be detained a reasonable time," before hearing; according to which law and the practice above mentioned, where a party is so detained in Scotland, the *reasonable* time required for this purpose is, probably, about a week. A case of this kind occurred, in practice, some time ago in Leith, where the Acting Solicitor of Customs resides; and I remember being applied to, by the Acting Magistrate, for advice under the circumstances. Some surprise was expressed at the resident Solicitor not being authorized to do this business, but it was understood to be contrary to their practice; and the man was committed as requested. It is to remedy this evil, it is presumed, that by a Customs' Act of the last session of Parliament, it is provided that when a person is so detained for certain very small seizures, the Justices may proceed summarily *without any form* of information, warrant, &c.

6 and 7 W. 4, c. 60, sec. 10.

The practice of the Excise in this respect is known to the Board. When these forms are required in the country they are filled up by the Supervisor, on instructions from the Board, and in cases of summary arrest immediately.

When in Edinburgh, or in cases of importance in the country, these and and all other forms for proceedings before Magistrates, are prepared by the Solicitor in Edinburgh.

The above differences between the practice, and respective duties of the Boards of Customs and Excise, and their several Solicitors in Scotland, might have been brought forward by further examination, or by returns from the respective departments.

But, if reference be had to the Revenue department of Stamps, and Taxes, (to which allusion is made in the Report,) which returns a much less amount of revenue, and where the business in the Court of Exchequer at least is understood to consist principally of prosecutions, compromised for small fines on first issue of process, and on summary motions in Court, it will be found that they have a separate establishment in Scotland, consisting of three Solicitors: and that on the consolidation of that department, the principal Solicitor was appointed on removal of the two former, one of whom died; and there are besides an Assistant Solicitor, and a Solicitor for legacy duties, with the necessary clerks, all it is believed on salary.

But, if prosecutions were carried into the Court of Exchequer, as proposed in the Report, (page 41,) only "in cases of very great delinquency, having previously obtained the sanction of the Treasury," (which with the general control as at present, would be imposing upon the Treasury the proper duties of an ordinary Revenue Board,) the agency, and consequent expense of a professional person on the spot, practically acquainted with Revenue law and practice, would still be necessary; and if the proceedings were to be more frequently carried to trial, as it is also proposed, the practical part of the business would be increased accordingly. It is stated by Mr. Dehany, that he could not be present, and attend himself to such business; therefore, if not conducted as at present, the professional person required must be sought for among the Writers and Solicitors admitted to practice before the Supreme Courts in Scotland; and it is humbly submitted, in accordance with Mr. Dehany, that the business would not then be so efficiently conducted, and would be attended with perhaps an additional expense, for the following reasons.

The Attornies in Scotland, are either Writers to the Signet, or Writers and Solicitors to the Supreme Courts, and are *totally* ignorant of Revenue law and practice, which is quite different from that to which they are accustomed. Sir Samuel Shepherd,—who was not only a celebrated English lawyer, but accustomed to the practice of Revenue law for some time, in the Court of Exchequer England, as Attorney and Solicitor General there, and afterwards Chief Baron for ten years in the Court of Exchequer, Scotland,—states, in his examination before the Committee of the House of Commons in 1832,

"The Revenue law, and the mode of proceedings under the Revenue law of Scotland, is as different from "the law as administered in the Court of Session, both in its rules of evidence, and its principles, and its mode "of proceeding, (for they are almost all principles founded on Acts of Parliament, and on English law,) as any "two systems can be". And that this is still the case, both as to the mode of proceeding, and the law of evidence, particularly as to the admissibility of witnesses, appears from the late Report of the Law Commission in Scotland.

Law Commission 1st Report, pp. 78, 79—90.

The Board are aware of the mistakes which this difference of law and practice gives rise to in proceedings before Magistrates, where the ordinary Solicitors practice.

But in the Court of Exchequer, as the highest Court of Revenue Inquiry, and of Review from the local jurisdiction of the Justices, such mistakes would be still more detrimental to the due administration of Justice.

This is now of more importance than formerly, in the Court of Exchequer (Scotland,) since the changes that have taken, and are about to take place in that Court.

Mr. Abercromby in his evidence on that subject before the Committee of the House of Commons,

before mentioned, says, "he relies upon the officers belonging to the Court who are conversant with the "rules and practice of the Court, and therefore any Judge coming to preside in that Court would have the "benefit of the experience and assistance of those officers who have been trained in the practice and rules "of the Court." And further on, he explains this by saying, "he means those who prepare and argue the "cause."

A Judge of the Court of Session now presides in the Court of Exchequer, Scotland. There will soon be only one clerk in Court conversant with practice, who is employed by the Crown; and it is understood that in consequence it is intended, in the ensuing Term, to open the Court to all Solicitors and Writers, generally admitted to practice before the Supreme Courts of Scotland, totally unacquainted, as before stated, with the law and practice of the Court of Exchequer. The only officers then present who can give any information to the Court or Counsel engaged, will be the Solicitors to the Revenue and the Crown Clerk in Court.

But of whatever importance it may be to the trial in Court that the Solicitor to the Revenue should be an English lawyer, the written pleadings there can only be drawn by a person accustomed to that practice. This is a material part of the business of the Solicitor, though not of an Agent for the defendant, who rarely has to plead more than the general issue.

In England the practice used to be, in this respect, for the Solicitor to send all the prosecution papers to a Special Pleader, as instructions for the necessary pleadings.

In Scotland, where there is no such confidential person, the papers are kept by the Solicitor, and he has to draw up from them special instructions which are sent to the clerk in Court. These instructions on which the subsequent success of the case greatly depends, could only be drawn by a Special Pleader, for they are nearly as specific as the Pleas themselves, and require only the formal parts to be added, which the Crown Clerk in Court claims a right to do by reason of his office, and of which it is presumed he could not be deprived without compensation.

The Board are aware that I have had the advantage of some experience in this respect, as I was educated as a Special Pleader, and before I was called to the Bar was engaged for three or four years in drawing up all the Excise prosecutions in the Court of Exchequer (England,) and in the consolidation and amendment in conjunction with my Father, then Solicitor of Excise in England, of some of the most important Excise statutes, by order of the Treasury.

I was then directed to take charge, provisionally, of the office in Scotland in 1827, and afterwards permanently appointed to it in 1829, and I have from that time devoted my whole attention and professional knowledge to this object.

With respect to the expense of such a change of establishment as proposed, it is stated by Mr. Dehany, that there would probably be no saving, because the Solicitor if paid by fees, would charge them on the whole proceedings, and if paid by salary it would be precisely the same as it is at present. The Solicitor was formerly paid by fees, and it will be observed by the return in the Report, that the net profits of the former Solicitor derived from fees, are to double the amount of the present Solicitor's salary; and yet the fees paid, it is understood, were charged according to an old scale, and for nothing but Court business. Therefore, for all the important business of a Solicitor's office, such as Reports to the Board, &c. no fees whatever were charged.

The charges made by ordinary Solicitors in Scotland, are, it is believed, from three to five guineas a day, beside their expenses; and their fees for business done it is presumed are proportional, to judge from the known expense of legal proceedings, especially of jury trials in Scotland.

But the only part of the Solicitor's business noticed in the Report, is that relative to Exchequer prosecutions. Before any proceedings are instituted, a very important part of the Solicitor's business, and one to which the attention of a professional man well acquainted with Revenue laws and practice is absolutely necessary, is the reporting on all papers referred to him by the Board, for his legal opinion.

The average number of these references, most of which were of great importance, and required considerable attention, were, for six years, ending 5th July last, 439 annually. If an ordinary Solicitor were employed, he neither would, nor could give an opinion on such references, but would as usual, lay a case before counsel, when the agency and consequent expense of two, instead of one professional man would be necessary—according to the present practice such references are never made, except in cases of the greatest importance, where the opinion of the highest law officers of the Crown is requisite.

If such references were all made to the Solicitor of the Excise in England, whose time appears now to be sufficiently occupied, much additional expense and delay in the transmission of papers would probably be incurred to obtain the necessary information from the local officers.

To the present business of the Solicitor, which arises from the Collection of Excise duties, must be added whatever legal business shall arise from the collection of the Post-Horse duties by the Excise, which commences on the 1st of February next.

There are similar duties of course performed by the Solicitor in Ireland, and it is proposed in the Report, to throw the whole upon one Solicitor in England, and yet, at the same time reduce his establishment.

It is humbly submitted, that under the circumstances stated, the reduction proposed is neither practical nor expedient in Scotland.

I am, Honourable Sirs,
Your very obedient Servant,

(Signed) A. M. Carr,
Solicitor of Excise.

APPENDIX, No. 11. *d.*

REPORT OF M. A. SAURIN, ESQ. SOLICITOR OF EXCISE IN IRELAND.

HONOURABLE SIRS,

In compliance with the Board's directions, as communicated to me, by Mr. Freeling's letter of the 6th inst. that "I should submit to them my observations upon such part of the Twentieth Report of the Com-"mission of Excise Inquiry, as refers to my department,"

I have to state, that the recommendation contained in the concluding part of that Report, for the abolition of the office which I now hold, appears to me to proceed both on a total misapprehension, as to the nature and extent of the ordinary business transacted in it, and likewise upon assumption, that prosecutions in the Page 43. Court of Exchequer, in Ireland for offences against the Excise laws can be either entirely discontinued, or be so diminished as to render a separate Solicitor unnecessary in this part of the United Kingdom.

With respect to the ordinary business of this office (concerning which no question whatever was put to me, or to any one else, that I can discover, by the Commissioners of Inquiry), it is almost unnecessary for me to inform the Board of the multiplicity of references made to me, in the course of each year, on which I have to advise the Board; a considerable part of which, it is to be recollected, were formerly submitted to the law officers of the Crown, and the Special Counsel, then belonging to the Revenue Boards in Ireland (the fees payable on which constituted a very material part of their emoluments), so that the gain to the public under the present arrangement has been in that respect very considerable indeed. As the Board may not, however, be aware of the quantity of this kind of business that comes before me, I have had a return made out, and which I now annex, marked A., for the last six years, of the number of papers in each of these years, and which I have had to report on to the Board. And in addition to this business it is to be observed, that I have constant correspondence with officers of Excise in various parts of the country, as well as with magistrates of petty sessions, and local Solicitors acting at such sessions on behalf of this revenue. A return of the exact amount of this branch of the business of the office, I am of course unable to furnish to the Board, as numerous letters of this kind, received by me, are not of a nature requiring them to be preserved, and are therefore frequently destroyed as soon as they have been replied to: I can, however, with truth state, that it forms not a very inconsiderable, and certainly not the least troublesome part of the official duties devolving upon me. Supposing, therefore, that a separate Solicitor might be unnecessary in Ireland for conducting prosecutions in the Superior Courts, I cannot see how the other business of this office, to which I have now adverted, could be proposed by the Commissioners of Inquiry to be transacted by the Solicitor of Excise in England, unless upon the supposition that the business arising in England of a similar kind, would only be sufficient to occupy a very small portion of his time, and that he could devote the remainder of it to discharge the great additional burthen that would be thrown upon him by the arrangement suggested in this Report.

Another branch of business belonging to this office, unconnected with Exchequer prosecutions, consists in preparing informations to be exhibited before magistrates, both at the head office of police in Dublin, and in the country parts of Ireland, and in attending, either myself, or (which is generally the case) one of the clerks from my office, the hearing of all such informations as are tried before the head office of police alluded to. It is likewise my duty to obtain certioraris for the purpose of removing causes, tried before magistrates, into the Court of King's Bench, and to conduct the proceedings consequent upon them in that Court. I have also occasionally to conduct criminal proceedings at the assizes, either in defence of Excise officers, when under prosecution for acts done by them in the lawful discharge of their duty, or in prosecuting other persons for assaults upon the officers of this revenue. The preparation of the records of the judgments of acquittal, pronounced by magistrates, which are brought by the Board's orders by way of appeal before the Quarter Sessions, I have likewise generally to be prepared in my office. Of the quantity of business of these several kinds that has been transacted in this office during the last three years, I have had a return made out for the Board, and which I now annex, marked B. Had this enumeration of the various branches of business that now devolves upon the Solicitor of Excise in Ireland (and which enumeration does not really include the whole of the duties imposed upon him), been brought before the Commissioners of Excise Inquiry, or had they been at all acquainted with the extent of the business transacted in this office, they never could, I think, have supposed it practicable to transfer the duties in question to the Office of the Solicitor of Excise in England, unless another Solicitor should be united with the two already existing in England—a measure which is not, I should suppose, at all in the contemplation of the Commissioners of Inquiry to recommend.

Page 33. The inconvenience in the discharge of the public business, consequent upon having a separate Solicitor for Ireland, or the advantages that would result (as the Commissioners conceive) from having the whole of the business under the management of one Solicitor (supposing he could by possibility undertake it), I confess I am not able to discover, as there appears to me to be as much uniformity and efficiency in the performance of the public service, and as vigorous an administration of the power of the Excise Laws, under the present system, as could be the case if the change recommended by the Commissioners of Inquiry were carried into effect. Besides which, many advantages, in my opinion result, both as regards the convenience and interest of the public, and the correct administration of the Excise Laws in Ireland, from having a person filling the office of Solicitor of Excise, resident in Dublin, to whom, in cases of emergency, both traders and officers can at once have recourse, and who is therefore often enabled, by legal advice or suggestion, to save considerable time and trouble both to the traders and to the Board, in the determination of questions which would otherwise have to be brought (perhaps unnecessarily) under the consideration of the Board, and attended of course with the great inconvenience of awaiting the decision of a tribunal at so great a distance. The number of communications made to me of this nature, both by letter and in person, is more than perhaps the Board is aware of; and though the performance of this duty might not be considered as precisely within the limits of those which pertain to the office I hold, yet from the distance of this part of the united kingdom from the seat of government, and the absence of any directing Board or authority in Dublin, I have felt it to be my duty to

afford every means within my power to diminish the inconvenience that must (for the reasons mentioned) be always felt by a distant part of a great empire being so far removed from the controlling department of such an important branch of the public revenue.

In the expediency, or indeed practicability (consistently with the proper administration of the Excise laws in Ireland) of discontinuing, except in peculiar cases, prosecutions in the Court of Exchequer, and transferring them entirely to local tribunals, as recommended in the Report, I certainly must take the liberty of differing entirely from the Commissioners of Inquiry, as I conceive for many reasons (some of which are very strongly urged by Mr. Dehany in his examination, as published in the Appendix to this Twentieth Report,) it would be most unadvisable, in Ireland at least, to make such an experiment. The local tribunals in this country, under the present state of the law, viz. the Petty Sessions and Quarter Sessions Courts, though perhaps under all circumstances more useful than might have been expected, yet are by no means satisfactory, particularly the tribunals of Petty Sessions, in most of which Courts the Board must be as well aware as I am of the numberless difficulties presenting themselves every day, in the prosecution of cases brought before them—sometimes from the inexperience and want of legal knowledge of the magistrates presiding in them, and often, I regret to say, from an apparent indisposition on their parts to enforce the Revenue laws against their neighbours. The quantity of business that comes before me, resulting from erroneous decisions made by magistrates, and often upon the most futile and illegal grounds, is very considerable indeed; and had the Commissioners of Inquiry examined more fully into this subject, they would I think have come to a different conclusion as to this tribunal being very available in Ireland for the efficient and satisfactory enforcement of the Excise laws. The Courts of Quarter Sessions, at which the same magistrates who may have pronounced any judgment appealed against, are usually in attendance (and who are likely of course to take the same view of the case as they did when first brought before them,) would not, for that reason, seem to afford much probability of having any erroneous decision corrected by them: however, with the aid of the Assistant-Barrister, who presides in these Courts, and who of course upon legal points ought to have paramount weight in them, the cases of appeal are in general, I should say, satisfactorily adjudicated upon. But were these Courts (which are already, I believe, overburthened with other business) to be made use of in entertaining such prosecutions, as are now brought forward in the Court of Exchequer, I confess I should entertain very little expectation of a successful administration of the revenue laws by means of them, both on account of the difficulty that would arise from the persons presiding in these Courts (even the Assistant-Barrister himself) being unacquainted with the law applicable to Excise trades, which often unavoidably contain technical and intricate regulations, unintelligible to those who are not conversant with the trades to which they relate, or who have not made themselves particularly acquainted with the object and policy of the different acts of Parliament in question—as also from the local influence and feeling, that must unavoidably prevail in favour of most of the persons, who would be the objects of prosecution in these Courts, some of whom may be themselves magistrates, and the prejudice which is, unfortunately, so strong in this part of the Kingdom against all prosecutions, on the part of the Crown, for the enforcement of the revenue laws of the country.

Page 43.

The view that has been taken by the Commissioners of Inquiry respecting prosecutions in the Court of Exchequer appears to me, with great respect, to be most erroneous, and has been, I have no doubt, in a great measure occasioned by the flagrant and most unfounded representations made to them on the subject by interested Excise traders, whose testimony of this nature would, on the contrary, appear to me to afford strong reason to believe in the efficacy and success of the proceedings instituted in that Court. Some of the evidence to which I have referred might, had it been inquired into, have been easily and satifactorily refuted; and I certainly have to regret, that both as an act of justice to me, whose duty it is to advise, and to the Board, who are responsible for such prosecutions, that opportunity of the kind was not afforded by the Commissioners of Inquiry. I particularly allude here to the evidence laid before them in the form of a letter from a Mr. Leathem, a distiller at Londonderry, which has been embodied by them in this Report (page 41,) and which unquestionably contains the most unwarrantable misrepresentation of the nature and character of the cases referred to in it, as having been in the list for trial in the Court of Exchequer here, at the sittings after Hilary Term 1830, a misrepresentation which Mr. Leathem must either have been aware of, or have been utterly ignorant of the nature of the cases in question on which he has taken upon himself to pronounce such a censure.

Upon reference to papers in this office, I find that on the occasion alluded to, there were thirteen causes in the list for trial, in three of which (under all the disadvantages attending such prosecutions at that period in the Court of Exchequer,) the Crown obtained verdicts to the amount altogether of £750; in six other cases that were tried, and in which verdicts were returned in favor of the defendants, the evidence was so perfect and so strong on the part of the Crown, that the Attorney-General at that time (the present Lord Chief Baron,) thought it right, under the very peculiar circumstances, which were fully detailed to the Board in my report upon the result of the trials, to withdraw, not to abandon, as is stated by Mr. Leathem, the remaining four cases, two of which, the Attorney-General against Colclough, and the Attorney-General against John Haigh, were so connected with one of the cases in which the verdicts to which I have alluded, as so entirely against the weight of evidence were found, that it was not considered expedient by the Board afterwards to persevere in them. Another of them was afterwards tried and a verdict returned in favour of the defendant; and the fourth (the Attorney-General against Richard Joyes) was given up by the Board in consequence of the Crown having succeeded in some other prosecutions against the defendant. I must beg the Board's particular attention to my report already alluded to, dated the 1st March 1830, upon the result of these trials from which the Board will perceive how utterly unjustifiable this gentleman is in the manner in which he has characterized the prosecutions in question.

The analogy drawn, and so much relied upon by the Commissioners of Inquiry, between the departments of Customs and Excise, appears to me very unintelligible, as no two Revenue departments can be, I think, more dissimilar, both as to the nature of their establishments, or the details of the duties devolving upon each. The Customs, it will be recollected, have but a comparatively small number of towns or places in Ireland under their superintendence, or where any part of their establishment exists; whilst on the other hand, this branch of the revenue is connected with all parts of the country, internal and otherwise, and has its officers spread through the whole of it, and, consequently, employed in preventing and detecting frauds committed, not merely in a few sea port towns, but in all parts of Ireland, besides collecting a revenue payable in all parts indiscriminately, and quite equal in amount to that derivable from the Customs depart-

ment; under these very different circumstances therefore an establishment and a system that may be quite adequate for all the purposes of one of these departments may be utterly insufficient for the other; it is hardly necessary to observe that the prosecutions, either before the magistrates or in the Court of Exchequer, instituted in Ireland by the Board of Customs, do not, I suppose, bear the proportion of one in a thousand to those that are indispensably carried on by this revenue.

Upon what the Commissioners of Inquiry have founded an observation, contained in page 32 of this Report, viz. that a large proportion of the business which "peculiarly belongs to the office of Solicitor of "Excise, is not performed by that officer in person, but is altogether left to other persons deputed by him," and that "with this view one or two of the Clerks, in his office, are usually required to be admitted as "Attorneys or Solicitors," I am at a loss to conceive. I know not what branch of the business is thus alluded to, except it be the mere attendance for striking special juries in the Court of Exchequer, and transacting the ordinary routine business at the offices in the Courts, which, even in the case of professional Solicitors, is generally, I believe, performed by one of their clerks—and as to one or two of the clerks in this office, (or indeed, as will appear from Mr. Dehany's evidence in his, or, I believe, Mr. Carr's office,) being admitted as Attorneys, no such thing exists, no clerk in this office certainly being admitted as such, all the business done in the different Courts being conducted in the name and on behalf of the Solicitor of Excise, who himself personally prepares all cases for prosecution in the Court of Exchequer, and conducts in person each prosecution in that Court which forms, perhaps, one of the most laborious and irksome duties that he is called upon to discharge. The observation, likewise, made by the Commissioners of Inquiry upon the disproportion existing between the salaries received by the Solicitors of Excise, and those paid to other persons employed in their Establishment, appears to me rather novel; as, if a comparison be instituted in any other public office between the head or heads of it and the subordinate officers, I should think, as striking an inequality would be found to exist in the amount of remuneration received for the duties performed by each, as in the office of Solicitor of Excise in either part of the United Kingdom.

With respect to the reference made by the Commissioners of Inquiry to the department of the Board of Stamps and Taxes, in order to show how advantageously the legal business of this department might be conducted by a mere professional Solicitor, I need only observe, that except the present Chief Commissioner of that Board, who has not been long a member of it, there is, I believe, no one Commissioner who can be considered, in the sense intended in this Report, as having been "taken from the Bar" and therefore there can be no question, that any facility that may exist in that department in the way of deciding upon legal questions that come before the Board, without any reference to a law adviser, arises more from the nature of the business transacted by them, which admits in comparison of the Excise, of but very few legal questions I believe of intricacy or difficulty, and consequently few that require to be submitted to any legal advisers.

p. 35. I am at a loss likewise to discover upon what evidence or information the animadversions contained in this Report upon the conduct of the Law Officers of the Crown in Ireland with respect to compromising prosecutions instituted in the Court of Exchequer, have been founded; as although I did state in the course of my examination before the Commissioners of Excise Inquiry that there was too much disposition in counsel for the Crown, when a case comes into Court to accept of what, upon a calculation of the chances as to success or defeat in each case, they may consider a fair compromise, yet, I never, certainly meant to attribute this disposition to any local influence operating upon the Law Officers of the Crown in Ireland, nor did I ever discover any ground for such an imputation; and as to "Compromises being effected in the absence and

p. 35. "without the consent of the Solicitor of Excise," as has been represented to the Commissioners, a case of the kind may have occurred under peculiar circumstances, but it certainly is at variance with the usual practice of any of the Law Officers of the Crown that I have been concerned with since my appointment to the Office which I now hold, as I have uniformly found them most disposed to be guided by my recommendation in each offer of compromise submitted to them.

The foregoing are the only obsevations that it now occurs to me to offer to the Board, upon the Report in question of the Commissioners of Excise Inquiry.

MARK A. SAURIN.

A.

A RETURN of the number of References made to the Solicitor of Excise, by the Board, as also of Officers' Statements and Traders' Petitions forwarded through him, with Reports to the Board in each of the following years:—

From 1st January,	1830,	to 1st January,	1831	1289
,,	1831,	,,	1832	956
,,	1832,	,,	1833	1008
,,	1833,	,,	1834	1150
,,	1834,	,,	1835	1359
,,	1835,	,,	1836	1438
,,	1836,	to 10th October,	1836	960

B.

A RETURN of Informations prepared and the Trials of which have been attended by the Solicitor of Excise for three years, ending 10th October, 1836; as also an account of other Business done within the same period.

Description of Business.	10th October, 1833, to 10th October, 1834.	1835.	1836.	
Informations	277	264	241	Tried at the Head Office of Police.
Summonses for Arrears.	554	528	482	
Certioraris	41	39	45	
Criminal Proceedings..	21	7	14	
Adjudications for Quarter Sessions.....	5	7	15	

APPENDIX, No. 12.

HONOURABLE SIRS,

With reference to the principle of the arrangement and the alteration of the title of the officers, recommended by the Commissioners of Inquiry, there does not appear to be any objection; but the details of the plan as laid down in the Report, viz: placing the whole Business under the superintendence of only three Senior Clerks, would in my opinion, if carried into effect, apportion too large a weight of business to individual superintendence, and more than could be performed with that degree of care and accuracy, which is so essentially necessary for the security of the Revenue.

I therefore beg to submit for consideration, the following division of the business into five Departments, which will in fact, be only one in addition to the number suggested by the Commissioners, as their arrangement has not specifically provided for the Department of Fines, &c.

One Senior Clerk to have under his superintendence:—

The examination of the Country Charge Vouchers, including those for Duties charged in Scotland and Ireland, the Vouchers for Spirits Bonded, &c. in the two latter Countries; the examination of the whole of the Collectors' Duty Accounts Current, and the Debentures paid in London.

The above will embrace the heads No. 1 and 2, in the business allotted by the Commissioners to the first Senior Clerk.

2nd Senior Clerk to have under his superintendence:—

The business relating to Fines, Forfeitures, &c. for the three Kingdoms. (Not included in the arrangements suggested by the Commission.)

3rd Senior Clerk to have under his superintendence:—

The Registering of Licences granted in London.

The entering of Notices of Sales by Auction in London and charging, registering, and accounting for the Duty.

The examination of and entering the Charge Vouchers for the London Growing Duties.

The above will comprise the heads No. 3 and 4, as apportioned to the first Senior Clerk by the Commission, and part of No. 2 to the third Clerk.

4th Senior Clerk to have under his superintendence:—

The examination of the Collectors' Accounts for the Consolidated Duties, the Credit Vouchers, and the transaction of all business connected with these Accounts.

This will include the head No. 1 of the business allotted to the second Senior Clerk, and No. 1 of that to the third Senior Clerk.

5th Senior Clerk to have under his superintendence:—

The examination of all documents for the Payment of Chelsea Pensioners, Half Pay, &c.:—Entry of Bills remitted by the Collectors, examination of the Weekly Petty Accounts, of all disbursements made by the Receiver General, and to make up the Daily and Weekly Certificates of Receipts and Disbursements, and the Distribution Accounts for ascertaining the Amount of Revenue available to the Exchequer both here and in Dublin.

This arrangement will provide for the Head, No. 2, allotted to the second Clerk, and the remainder of No. 2, allotted to the third Senior Clerk.

The keeping of Books of Account adverted to in the Report (No. 3, third Senior Clerk) are of course included in the respective divisions of the business above stated, without disturbing the system upon which the same has hitherto been conducted.

There still will remain unprovided for, the Head, No. 4, apportioned by the Commission to the third Senior Clerk, comprising the making up of the Accounts required by the Treasury, and for Parliament, which I submit be considered the Duty of the First General Accountant's Department, and also the keeping of such Records as may be necessary to furnish the Returns with facility and dispatch.

The above divisions of the business are submitted in compliance with the first part of your Honor's Order, and with respect to the remaining portion, which requires me to submit any other suggestion that may occur, as likely to improve the conduct of the business of the Department, I beg to observe that as the arrangement on the principle suggested, would render a new distribution of the Individuals composing the whole Establishment unavoidably necessary, whether at the same time the constitution thereof might not be advantageously revised, both with regard to the number of Persons employed, their attendance, and Salaries. It is true that great reductions have for some years past been effected in consequence of the transfer of the Import Duties to the Customs and the repeal of many others, but these changes having occurred at different intervals, and although carried as far at the time, as the security of the Revenue appeared to warrant, have yet in some degree disarranged the general System as formerly constituted, besides most materially affecting the interest of the Individuals engaged in this Service; as by far the greater proportion of the Stations abolished were at the higher classes of Salary, theeffect of which has been to delay their promotion for some years past.

These reasons alone would appear to be sufficient to show the expediency of such revision, and as a favorable opportunity now occurs of remodelling the whole, I beg humbly to submit the following suggestions as they appear to me likely to tend, both to the benefit of the Service and of the Persons employed.

With regard to the number of Persons to be employed, I consider that by enforcing in the strictest manner the present hours of attendance, apportioning a larger amount of business to be performed by each Individual, and retaining only such as are perfectly efficient to their duty, a reduction might probably be effected of nearly, if not quite one fourth of the present number.

With regard to the Salaries, it appears to me that considerable benefit would arise to the Service, by equalizing the rate of those allowed to the General Accountants or Chief Clerks, and as a general rule retaining them in that Department, or division of the business, with which by their experience and knowledge they are found to be best acquainted.

The following scheme exhibits the present salaries of these Officers:—

First General Accountant	£600
Second, ditto	500
Third, ditto	380
Fourth, ditto	340
Fifth, ditto	320
Sixth, ditto	310
General Accountant, Scotland	450
Do, Ireland	450

As the arrangement suggested would, if adopted, admit of two of these stations being discontinued, I would beg to suggest that those of the fifth and sixth General Accountants be then dropped. The salaries of those remaining would then amount on an average (exclusive of the first General Accountant's) to £424, a sum that cannot, I submit, be esteemed too high a reward for the services to be performed, and more particularly when the number of years such individuals who attain that rank must have previously passed in the service, is taken into consideration.

Presuming the salaries of the Chief Clerks to be fixed at £420 per annum, there would then eventually accrue a saving to the Revenue (independent of the saving upon the proposed reduction of Accountants or Clerks) as follows:—

Two General Accountants dropped	£630
By proposed salaries less than the present average	20
	650

The proceeding is humbly submitted as the ground work of the proposed alteration, but it does not appear to be practicable at this time, to enter into the details, or, to form any scheme for the salaries for the other Clerks, as it will be requisite in the event of the plan being adopted, to arrange, in the first instance, the new divisions of the business, in order to ascertain the exact number that will be required.

25th October, 1836.

G. A. Cottrell,
1st General Accountant.

APPENDIX, No. 13.

Honourable Sirs,

With respect to the first observation relating to the "incidental payments," I beg to state, that at the period the 11th Report was under the consideration of the Board, the account referred to by the Commission, which contained a specification of the incidental payments under their several heads, was, by your Honour's direction, discontinued in the Receiver General's Office, and a Book of that nature previously kept by the Accountant, re-arranged and extended, so as to answer every purpose that could possibly be required.

I beg to observe, that there is still a Weekly Account kept by the Receiver General, exclusive of his Cash Book, of these disbursements, which is abstracted and made up Quarterly to produce to the Board, as the document upon which the incidents are allowed in the aggregate; but as the several claims have been brought under the notice of your Honours previously, from time to time, as the Order for payment is made, it seems to me scarcely necessary to continue this account any longer, as it is not useful in the smallest degree for any purpose but the one before mentioned.

The Vouchers for Naval and Military Pensions, &c. together with the Collectors' Schedules, are, after examination by the Accountants, delivered to the Receiver-General, whose Clerks separate the Tickets into the numerous classes to which they belong, and after entering them in the Ticket Books, prepare a List of each, and transmit the same, with the documents, to the respective Paymasters; the preparation of Ticket Books and Lists may, without creating any difficulty, be transferred to the Accountants as suggested, and the Receiver-General furnished with a Certificate, signed by the General Accountant for the Department, containing the Amount under each head and the aggregate claim; it will, however, be necessary for the Receiver-General to furnish the Accountant with an accurate List of the several Paymasters.

I have conferred with Mr. Dennis on the subject of the other business performed in his Office, and there does not appear to be any further portion thereof that can be considered as belonging to the Accountants' branch.

28th October, 1836.

G. A. Cottrell,
1st General Accountant.

APPENDIX, No. 14.

Blue Anchor-Road, Bermondsey, June 17, 1835.

Sir,

In compliance with the request contained in your note of the 4th Instant, to look at the Machinery in the Excise Printing Office, and state what I thought would be a fair per centage to allow for the annual wear and tear thereof, I have inspected the said Machinery, and taking into consideration, the time it has been in use, the condition it is now in, and that all the repairs, within the means of your Engineer on the Premises, will be done by him as heretofore, I am of opinion that Three per Cent. per annum will be quite sufficient to allow for wear and tear upon the original outlay.

The Outlay for Machinery is, I understand, about £7650, and 3 per cent. upon that sum would be £229 10*s.* for the average annual expenditure in repairing, and renewing from time to time such parts as require it, and maintain the whole permanently in an efficient working state.

I may add, that on a careful examination of the Printing Machines, I found them generally in good working condition. The confidential Machine has been at work 9 years without having wanted any repairs, and not likely to require any for some time; the label and permit Machines have been at work some years since the improvements and repairs were given to them, and are also not likely to require any repair of importance for some time to come. The two perfecting Machines have been at work upwards of 8 years, and the repairs they have had, have been but trifling; however, those will most likely be the first to require a little doing to them.

I am, Sir,
Your obedient Servant,
John Wilks.

APPENDIX, No. 15.

EXPENSE of Letter Press Printing, calculated to the 5th January, 1836.

		£	s.	d.
Original outlay for Buildings	£1,473 5 11			
,, Machinery to 1834	9,705 19 11			
,, Printing Implements to 1834	2,646 5 10			
	£13,825 11 8			
Interest on Capital as above, at 4 per Cent.		553	0	0
Annual Repairs of Old Buildings, and Articles supplied for Repairs to Machinery not included in Mr. Wilks's Estimate, being the Average Amount of Expense incurred during the last Eight Years		60	0	0
Wages (Average of three Years preceding the introduction of the additional Printing)		1,310	14	1
Ink, Colours, Coals and Candles ..... Ditto		142	1	10
Allowance at the Rate of 3 per Cent. on the original outlay (£9,705) for Machinery as estimated by Mr. Wilks for wear and tear		291	3	0
Allowance for wear and tear of Implements (£2,646) at 1 per Cent.		26	9	0
	£	2,383	7	11
Deduct Two-fifths being the Amount estimated as the Cost of Paper Labels and Permits		953	7	2
		1,430	0	9
New Outlay on Buildings (1834 and 1835)	£1,279 7 8			
New Machinery ..... (Ditto)	529 17 6			
New Printing Implements (Ditto)	800 0 9			
	£2,609 5 11			
Interest on New outlay as above, at 4 per Cent.		104	0	0
Allowance for wear and tear of New Machinery (£529) at 3 per Cent.		16	0	0
,, New Implements (£800) at 1 per Cent.		8	0	0
,, New Building outlay (£1,279) at per Annum		10	0	0
Additional Wages in 1835		782	13	5
,, Ink, Colours, Coals and Candles in 1835		32	2	0
Expense of Letter Press Printing	£	2,382	16	2

Number of Reams printed in the last year....18,036 at 2*s*. 7½*d*. per Ream.

G. A. COTTRELL,
First General Accountant.

Excise Office, London,
16th November, 1836

APPENDIX, No. 16.

A RETURN showing the Number and Designation of the Persons connected with the Permit Department, who have been discontinued in Town and the Country throughout the United Kingdom, since the Abolition of the Survey on Tea, Wine, and Vinegar, as recommended by the Commissioners of Excise Inquiry.

DESIGNATION.		Number.
London	Permit Examiners	4
	Principal Permit Writers	6
	Permit Writers	33
	Private Permit Writers	3
	Port Permit Writers	10
Country	Permit Writers	19
	Total	75

Security Office,
31st October, 1836.

W. T. THORNTON,
Clerk of the Securities.

AN ACCOUNT of the Profit obtained by the redistillation and Sale of the Spirits seized, taking into
to be omitted in the Accounts fu

	Annual Expense. £	s.	d.
Cost of Buildings £23,769 at 5 per Cent. per Annum	1,188	0	0
Deduct for Portion of Premises occupied as Import Offices	200	0	0
	988	0	0
Wear and Tear of Premises at $\frac{1}{2}$ per Cent. (minus the proportion occupied as Import Offices) as estimated by Mr. Herbert, the Board's House Surveyor	98	16	0
Cost of Stills, Machinery, &c. £6,653 at 10 per Cent. per Annum	665	0	0
Ditto Spirit Vats, &c. £5,347 at 5 per Cent. ditto	267	0	0
Salaries to Persons employed at the Distillery £683			
Portion of the time of 2 Accountants employed in keeping Accounts of redistilled Spirits estimated at 80			
	763	0	0
Expenses in the Process of Distillation	146	0	0
Conveyance and Freight of Spirits from the Country	439	0	0
Casks, Coopering, Landing, Housing, &c. (including Customs)	1,221	0	0
Stationery	1	7	6
Advertising	12	13	0
Fire Insurance (estimated Allowance)	210	0	0
Catalogues	7	10	0
Parochial Rates and Taxes	101	16	0
Allowances to Accountant, Receiver and others attending Sales	5	5	0
	£4,926	7	6

NOTE.—The expenses of the Accountant for Fines, superintending the Distillery, and keeping the Accounts, are included in the Sum of £80 stated above. With respect to the delivery of the Stationery Stores by the Storekeeper, no extra expense is incurred: that attending other Stores is included in the above Account of the Salaries to Persons employed at the Distillery.

Years ended 5th January.	Proof G redistil
1831..	Brandy ..
	Geneva ..
1832...	Brandy ..
	Geneva ..
1833...	Brandy ..
	Geneva ..
1834....	Brandy ..
	Geneva ..
1835....	Brandy ..
	Geneva ..

Excise Office, London,

23rd November, 1836.

No. 17.

eration the various items suggested by the Commissioners of Excise Inquiry in their Twentieth Report,
by the Board on this subject.

Average Price at which each description of Spirit was Sold.	Average Price of the whole.	Value of Spirits redistilled.	Cost of redistillation.	Rate of Cost of redistillation per Gallon.	Annual Profit.	Average for Five Years of Cost of redistillation per Gallon.	Average for Five Years Annual Profit.
s. *d.*		£ *s.* *d.*					
1 $10\frac{1}{2}$		5,850 9 4					
2 $6\frac{1}{4}$		5,295 5 3					
	s. *d.*		£ *s.* *d.*	*s.* *d.*	£ *s.* *d.*		
	2 $1\frac{1}{2}$	£11,145 14 7	4,926 7 6	0 $11\frac{1}{4}$	6,219 7 1		
2 $5\frac{1}{4}$		4,050 15 $2\frac{1}{4}$					
2 $4\frac{3}{4}$		1,814 4 $10\frac{3}{4}$					
	2 5	£5,865 0 1	4,926 7 6	2 $0\frac{1}{4}$	938 12 7		
2 $9\frac{3}{4}$		9,329 18 1					
2 7		3,189 12 10					
	2 9	£12,519 10 11	4,926 7 6	1 $0\frac{3}{4}$	7,593 3 5	*s.* *d.* 1 $4\frac{1}{4}$	£ *s.* *d.* 3,933 4 10
2 $8\frac{1}{4}$		7,383 2 0					
2 $6\frac{3}{4}$		1,315 4 0					
	2 8	£8,698 6 0	4,926 7 6	1 6	3,771 18 6		
2 $4\frac{1}{2}$		5,104 16 6					
2 3		964 13 9					
	2 $4\frac{1}{4}$	£6,069 10 3	4,926 7 6	1 $10\frac{3}{4}$	1,143 2 9		

G. A. Cottrell,

First General Accountant.

A RETURN showing the Number of Gallons of Scotch and Irish Spirits brought to the Port of London in the last Six Years; and also the Quantities of Foreign Spirits which paid Duty for Consumption in England during the same period, with an average thereof.

Years	Gallons of Spirits brought to the Port of London			Gallons of Foreign Spirits paid Duty for Consumption in England				
	Scotch Spirits	Irish Spirits	Total	Brandy	Geneva	Rum	Other Foreign Spirits	Total
1830	2,468,983	236,445	2,705,428	1,239,113	19,373	3,503,144	8,911	4,770,541
1831	2,299,063	1,104,888	3,403,951	1,194,717	15,079	3,479,911	8,175	4,697,882
1832	2,001,228	927,605	2,928,833	1,508,924	13,833	3,401,349	8,231	4,932,337
1833	2,099,402	349,912	2,449,314	1,298,003	13,631	3,344,948	8,203	4,664,785
1834	2,046,135	267,487	2,313,622	1,326,204	13,229	3,206,650	8,003	4,554,086
1835	1,913,285	378,967	2,292,252	1,260,374	12,775	3,285,473	12,958	4,571,580
Average	2,138,016	544,217	2,682,233	1,304,555	14,653	3,370,245	9,080	4,698,535

Excise Office, London,
10th November, 1836.

G. A. COTTRELL.
First General Accountant.

APPENDIX, No. 19.

A RETURN of the Detections of fraudulent Traders effected by the Surveying-General-Examiners in Ireland, in the year 1835, distinguishing between the several trades.

	Number of detections.
Brewers	11
Distillers	44
Maltsters	30
Paper Dealers	2
Paper Makers	4
Paper Stainers	3
Rectifiers	2
Spirit Dealers	4
Spirit Retailers	3
Tea Dealers	1
Tobacco Dealers	1
Tobacco Manufacturers	6
Total	111

Fine Office,
10th November, 1836.

JOHN GOWLAND,
Acting 1st Accountant.

APPENDIX, No. 20.

Excise Office, London, 18 November, 1836.

HONOURABLE SIRS,

In obedience to your order of the 8th instant, directing us to report on the expediency of the suggestions of the Commissioners of Inquiry, at p. 87 of their Twentieth Report, as regards the mode of employing the Surveying-General-Examiners of the Second and Fourth Classes: and with respect to their suggestion of a "general arrangement, and distribution of the business of Inspection, on principles more systematic than "that which is now in practice, and with this view, that the United Kingdom should be divided into ten districts "or circuits; four in England, four in Ireland, and two in Scotland, and that one of the Surveying-General-"Examiners should be obliged to pass six months every year in a continued inspection therein." We beg leave to state that a similar arrangement has been in operation in Ireland for many years: for that country was divided into particular districts in the year 1810, of three or more collections in each. In each of these districts an Inspector-General of Excise resided. In some cases, with a view to the suppression of illicit distillation, but at the same time a general inspection of all traders, subject to Excise duties in that district. This system continued until shortly after the consolidation of the Irish, with the English department, when it was given up; but inspections continued to be made from that time by Surveying-General-Examiners, according to the English practice, in different collections, but without reference to particular districts of country.

About this time, the new distillery law (4 Geo. 4, Cap. 94,) came into operation; which in addition to its salutary provisions, for obtaining a true account of the quantity of spirits made, reduced the duty thereon considerably, and in consequence of these measures, evasion of duty in the Irish distilleries became less frequent, and in many places it was in a great measure given up; but in consequence of the duty on spirits having been again increased, on three different occasions, smuggling was renewed in Ireland to considerable extent, and although continued inspections were kept up by the Surveying-General-Examiners, the Board by their order of the 6th September, 1832, were pleased to direct, that Ireland should be divided into *four* general inspections, in each of which two Surveying-General-Examiners were to be placed, for establishing a more efficient check on the several traders subject to Excise duties; and by their further order of the 26th February following, the Board directed the Surveying-General-Examiners so employed to turn their attention exclusively to the survey of distillers and maltsters, unless where they suspected fraud, or received private information.

Notwithstanding the numerous detections that had been made, in consequence of that arrangement, which continued in operation until April 1834, the Board considered it right to increase the number of general inspections in Ireland to six; and by their order of the 4th October 1834, the number was further increased to ten, but they were reduced to seven in the course of the summer of 1835; they were however again increased to ten in October that year, when the distillers and maltsters commenced working, and so remained until the 4th July last, when the Board by their order of that date, reduced the number of inspections to three, most of the distillers and maltsters having stopped working.

The Board will perceive from the foregoing statement, that the suggestion of the Commissioners of Inquiry is not new, at least with respect to Ireland. But we have found that the value of that arrangement has latterly considerably diminished, in consequence of many of the traders, particularly those distillers who have been in the habit of evading the duties, having established so complete a system for watching the movements of the Surveying-General-Examiners locally attached to particular districts, or General Inspections, that they

could but rarely arrive at those distilleries, without their approach being long before known. We, therefore, in our report of the 6th October last, submitted that twelve Surveying-General-Examiners be employed in Ireland, six in Scotland, and six in England, two acting and surveying together according to the established practice. That those in England should, after they had completed the superintendence of collecting the hop duties, which duty they were then performing, proceed into the principal malting collections, and those in Scotland and Ireland, should each commence their inspection in a particular collection named, and then to proceed to the adjoining ones; making sudden inspections on suspected traders, in any collection which they can conveniently reach; but not to confine themselves to particular collections. These suggestions your Honourable Board have been pleased to approve, and they are now in operation, and we think they will be attended with beneficial results to the revenue; as the fraudulent traders cannot now form any opinion, by whom their premises may be inspected, or from what quarter the Surveying-General-Examiners may come.

The Commissioners of Inquiry propose that one Surveying-General-Examiner only (if we rightly understand them) should be fixed in each of the ten districts, or circuits of inspection which they suggest, consequently, that the present system of two Surveying-General-Examiners proceeding together on survey, should be given up. We have looked in vain in their Reports, for any evidence that could justify this recommendation, but, on the contrary, have found only such as shows (at least, in the opinion of the parties, and they have had much experience in the practice) that the present system should be maintained, We annex an extract from the evidence of two of our colleagues, and beg leave to say, that, in the view taken by them of this subject, we all fully concur, and to which we have nothing to add:—

Mr. Hetherington.

Page 382. "What is your opinion about Inspecting Officers going in pairs?

"That it is highly necessary.

"Would it be equally safe to employ a Supervisor as the second officer?

"It would be equally safe; but I do not know what end it would answer; it would take the Supervisor "from his regular business, and be equally expensive."

Mr. Logie.

"Are these inspections regular, or only periodical according to circumstances?

"It all depends on circumstances; we have kept up a very close inspection in Ireland for more than "twelve months. Ireland is divided into ten inspections, in each of which there is a Surveying-General-"Examiner, and a Subordinate Officer, a Supervisor acting as a Surveying-General-Examiner; we had not "in fact, Surveying-General-Examiners to send out. The Supervisors who were employed were selected "from men who had most skill in surveying distilleries, and the result has been very beneficial; they have "made a great number of detections.

"Why do you go in pairs?

"For the assistance and advice of each other, and then, in case of any detection, it is necessary there "should be two to support, and corroborate each other in their surveys and statements; in fact, it would not "be safe for one individual to go through the duty, and I do not think it would be prudent. The measure "is English altogether; it was not our habit. In Ireland, we went out alone, and when we did we took a "Supervisor with us, a person on whom we could rely; but the English plan I consider far the best, of "having two men of the same rank to go together; they assist each other with advice, and what one may "not well know, the other may assist him in, from his experience in that branch of duty.

"On all occasions do you mean?

"Yes; and if there is a detection they can corroborate each other.

"Is it not part of their duty to look after the proceedings of the officers?

"Certainly.

"And could not one do that as well as two?

"They make their surveys or inspections in general before they examine into the business of the officer; "they go and survey the works of the trader, in most cases before they look into the officer's books; they "must be together doing that; in fact, in the very act of taking accounts, the person who dips the vessel, "and who tries the gravities of worts, and things of that kind, his hands are not in that state in which he "could commit things to writing.

"As was the practice in Ireland, why could he not take a Supervisor to do the work, as well as a "Surveying-General-Examiner?

"Then you have to make him your confident; you have to take him from his own business to assist you, "and the great value of our inspections is, to come upon the traders sudden and unexpected, which if you "had to go seek an assistant you could not do. The principal detections made in Ireland lately, have been "made by officers coming from a distance.

"Which officers?

"Surveying-General-Examiners: while the traders were watching one party, another came on them whom "they did not expect.

"Has this practice of making surveys in pairs been recently introduced?

"Oh, no; it is of very long standing."

The Commissioners of Inquiry also suggest, that the result of such inspections "shall be regularly "recorded, and brought under the examination of the Board, so that this branch of the business will be con-"ducted on a system, similar to that of which the particulars have been already detailed, in the extract "given in the foregoing pages, for the instructions of the Surveyors-General of Customs." In answer to this suggestion we beg leave to observe, that the instructions for regulating the correspondence of the Surveying-general-Examiners, when on survey and inspection, and which comprehensively details the manner in which the *result of such inspections*, shall be brought under the notice of the Board, were transmitted to the Commissioners of Inquiry for their information, and are published by them, pages 166, 167, of their Twentieth Report, which we presume they must have overlooked or forgotten, for these instructions contain all they now suggest, and we cannot see any thing in the instructions for the Surveyors-General of Customs, that would in any way improve them.

As the Commissioners of Inquiry have made a comparison of the business of the Surveyors-General of

Customs, with that of the Surveying-General-Examiners of Excise, we beg leave to advert briefly to the subject. It appears from a return, page 83 of the Twentieth Report, that the Surveyors-General of Customs, inspected sixty-three ports, and their respective creeks and stations in *a year* (1833,) and it also appears from the extract given from the evidence of the Chairman of the Board of Customs that, "every "out port in the United Kingdom is inspected and reported upon within *eighteen months*," which we presume is considered a sufficient check by that department, on their officers stationed at the out ports. Now, the Surveying-General-Examiners of Excise have to inspect the premises of the *traders*, a very laborious and onerous duty, in addition to their inspection of the officer's books and performances, and as there are upwards of *twenty one thousand five hundred growing* duty traders in the United Kingdom, many of whom it has been found necessary (particularly in Ireland) to inspect, perhaps, *weekly*, and for this purpose twenty Surveying-General-Examiners have been occasionally stationed in that country, it will, we submit, appear that the duty of this class of the chief officers in the two departments, is so totally different, as not, we think, to admit of any comparison whatever.—The Surveyors-General of Customs are not likely to encounter personal danger, as their inspections are confined to a port, where they have comfortable accommodation of every kind. They are also accompanied by their clerk, and surrounded by their own officers; while, on the other hand, the Surveying-General-Examiners have to enter the premises of fraudulent traders in remote places, often by stratagem, and at all hours in the night, and on such occasions are liable to meet personal violence from the proprietors, or the workmen employed therein, instances of which can be found in the records of this department; and we cannot avoid remarking here, that notwithstanding the comparative ease, and security, with which the Surveyors-General of Customs pass through the duties of their office, their salaries and allowances are more than *double* that of the majority of our rank, notwithstanding some of us have passed more than half a century in the public service. We have reason to expect that a liberal Commission would have noticed this distinction (which a previous Commission had before done), and have called the attention of the Lords of the Treasury to the subject, in order that a class of Officers whose services have been admitted by both Commissions, to be valuable to the public, should be placed with respect to salary and emoluments, on an equal footing with the Surveyors-General of Customs.

We have the honour to be,
Honourable Sirs,
Your very obedient faithful Servants,

DANIEL LOGIE,
WM. HETHERINGTON,
THOMAS BETT,
WILLIAM BAKER.
} Surveying-General-Examiners.

The Honourable the Commissioners of Excise, &c. &c. &c.

APPENDIX, No. 21.

FROM APPENDIX TO TWENTIETH REPORT, NO. 4.

MEMORANDUM detailing the practice of the Board of Excise in regard to Promotions in the Surveying Branch of the Excise Service.

No. 4.

Memorandum as to Promotions in Surveying Branch.

This branch of the Excise service consists of Expectants, Supernumeraries, Assistants, Ride-Officers, Division-Officers, Examiners, Supervisors, Collectors, and Surveying-General-Examiners.

Expectant.

The Expectant is a person of competent education, between nineteen and thirty years of age, and not having, when appointed, a family exceeding two children. He is instructed by an officer during a period which must not be less than six weeks, and as much longer as is necessary to enable the Supervisor, who examines his qualifications, to certify that he is fitted to survey the different traders under the Excise.

He is then employed in officiating for Officers absent from sickness or any other cause, or in providing for extra business on any temporary emergency; and as vacancies occur he becomes a supernumerary or assistant.

Supernumerary.

The Supernumerary attends the Collector on the round to carry the official books and papers, and to assist in filling up licenses and other official documents. In the intervals he is employed in like manner with the Expectant.

Assistant.

The Assistant is appointed to watch the operations of a single trader, who, from the magnitude of his concerns, or the particular nature of his trade, or other causes, requires constant superintendence.

The Supernumeraries and Assistants are fixed as Officers as vacancies occur.

Ride-Officer.

The Ride-Officer is appointed to survey the Excise traders comprised in a space called a ride, in which the traders are resident at such distances from each other as require that the Officer should keep a horse for the performance of his duty.

Division-Officer.

The foot-walk or Division-Officer is appointed to survey the Excise traders within a space called a division, in which the traders are not resident at such distances as to require a horse being kept for the performance of the Officer's duty.

Examiner.

The Examiner is an officer whose fitness for promotion to the rank of Supervisor has been determined, but who, until a vacancy occurs, is occupied in examining at the Chief Office the survey-books of officers, with a view to their promotion or otherwise; in examining the table-books, containing the dimensions of the several utensils used by the Excise traders, in which charges of duty arise, and the calculations of their areas

and capacities; and in officiating for Supervisors who may be incapable of business through indisposition or other causes.

Supervisor.

The Supervisor (so called in the country, the relative appointment being styled Surveyor in London) is appointed to superintend a district comprising a certain number of ride or of division officers.

Collector.

The Collector is the principal officer in the collection, which consists of from four to eight districts. It is his duty to attend at each market-town eight times in the year, at stated periods called rounds, to receive the different duties payable in the town and neighbourhood. The Supervisors and officers are likewise required to attend him there, when the Collector examines the diaries kept by the Supervisors, which contain a daily journal of the Supervisor's work, with a scheme, showing the names, ages, and stations of the several officers in the Supervisor's district; the number of miles to be travelled by each officer in his round of survey; with the distance of each station from the Supervisor's residence: and a statement of such errors, omissions, and neglects, as the Supervisor may have discovered on the part of the officers on examination of their books at his several visits. On examining these diaries the Collector hears the officers' explanations of any faults that may be recorded against them therein, and writes his own view of the case in the same diary, to which the Supervisor and officers are required to put their initials, in token of their assent to the truth of the observations; or, if they dissent to state the grounds of their dissent in writing.

Surveying-General-Examiner.

The Surveying-General-Examiner is either employed at the Chief Office, or in travelling through the country, checking the performances of Collectors, Supervisors, and officers, and in officiating for sick or absent Collectors.

In order to appreciate the manner in which promotions are made, the mode in which the performances of the officer and Supervisor are recorded, by which their fitness for promotion is tried, must be alluded to somewhat in detail.

The duties of an officer, or person acting as such, are rigidly laid down in his printed instructions, by which he is required to survey, in the manner therein pointed out, the different classes of traders in his ride or division, within different specified periods. He is also required to enter the details of all such surveys, and every thing connected with them, in a book kept by him for that purpose; and he must also enter the date and minute of his survey, with other particulars, in some cases, on a paper called a specimen, left in the trader's entered rooms. The officer is also required, before going out on each day's survey, to leave a record behind him of the different places he is about to visit, and the order in which he means to visit them, that the Supervisor may know where to find him at any time if wanted; may have the means of ascertaining, by a visit to any of the traders at the places to which the officer has professed to be going, that the officer is really employed as he pretends, and, by making occasional surveys, be enabled to assure himself that the officer's surveys have been correctly made and recorded.

The Supervisor has therefore the means of fully checking the officer, and detecting him if he should enter in his survey-books work which he had not truly performed; and as the Supervisor is obliged to enter in his diary all the errors he discovers, and the complaints which it is thus found necessary to make against the officer (which diaries are transmitted to the Board after examination and comparison of the officer's survey-books, by the Collector, who as already stated, records any answer which the officer may make in reply or extenuation,) detection is sufficiently certain to prevent an officer from venturing to record in his book work which he has not actually performed; and these books, accurately compared with the officer's instructions, would, therefore, at any time, give the means of ascertaining the omissions and faults of which the officer has been guilty.

No. 4.

Memorandum as to Promotions in Surveying Branch.

The examination of these books is, then, the test by which the fitness of the officer for promotion is determined by the Board; and on this examination the discipline of the service mainly depends.

In order to be in a condition to apply for promotion to the rank of Supervisor, the officer must have been at least nine years in the service, of which the three years immediately preceding must have been passed in a foot-walk or division. He must also be without censure recorded against him, such censures being issued by order of the Commissioners on their perusal of the diaries.

These preliminary requisites being fulfilled, and the number of applicants not too great for the vacancies to be expected within a reasonable period, the Board orders what is technically called "taking out the "official character, or the books," of the officer applying for promotion.

Taking out the character consists in comparing the acts recorded by the officer in his books with his instructions, and recording the deviations thereby discovered. The period to which this examination is confined in the case of an officer is a quarter of a year: this duty is performed by the Examiners at the Chief Office, who are not allowed access to the previous complaints in the diaries. The result of this examination is then compared by a Surveying-General-Examiner with the diaries, who makes out an abstract of the whole.

The faults and omissions of the officer thus recorded are read to the Board by the Secretary, and the Board decide whether the faults are sufficient in number or magnitude to stop the officer's promotion or not. The Board's decision is given and recorded before the name of the individual is read—a regulation which from time immemorial has been adopted by the Board, and by which no Commissioner can have any undue bias on his mind in pronouncing judgment on the fitness of the individual for promotion.

It occasionally happens that the faults thus collectively brought under the Board's consideration by this examination of the officer's books have many of them not been before brought under the Board's view in the Supervisor's diaries; and when of a serious nature it has been found not only that the officer is not fit for promotion, but that it is necessary to censure or even to reduce him. When this is the case, it obviously shows an improper remissness on the part of the Supervisor or checking officer, who has neglected to detect these faults at the time of commission, and to record them in the diaries, so that they should at the proper time be brought before the Board, and the Supervisor is therefore also found deserving of censure.

Much time being required to go through an examination of an officer's books in the manner before alluded to, it is of course desirable that the time of the Examiners should not be wasted on the books of those who are not the most likely to be found fit for promotion. It has accordingly been the practice to examine for promotion the books of those only who have petitioned for it. As, therefore, this severe scrutiny of their performances is thus requested by the petitioners themselves, there is no want of equity in meting out to them the full measure of blame as well as of approbation, according to the result of the examination.

In the promotion of a Supervisor to the rank of Collector or Surveying-General-Examiner, the Board's

No. 4.

Memorandum as to Promotions in Surveying Branch.

practice is equally guided by a principle, enabling the Commissioners to decide equitably upon the fitness of the individual for promotion.

The office of Supervisor is one of the utmost importance, and the duties allotted to it are of such a nature, and so multifarious, that, to be well performed, a careful and judicious disposition of the Supervisor's time to the different branches of his business is indispensable. His duties are fully set forth in printed instructions and in General Orders of the Board.

He is required to keep several books for the entry of different matters laid down in his instructions; to examine the officer's books, and ascertain the correctness of the officer's surveys by frequent checks; and occasionally to interfere, by surveys, in the adjoining districts of other Supervisors. And in all cases in which he surveys by check, he is required to post his survey in the officer's book with as little delay as may be. He is required to ascertain annually the dimensions and areas of the utensils used by the traders, and to raise tables from such dimensions, showing, if necessary, the content of each utensil at every inch and tenth of an inch of its depth, and to enter the same in his table-book; to ascertain whether arrears of duty said to be outstanding are really so; to keep an account of all fines given against persons in his district, and to see to their recovery; to report all seizures and detections, and enter in his check-book all such seizures; to keep a diary in the prescribed form, and enter therein a correct and detailed account of the business performed by himself, and of the errors discovered, and the complaints preferred by him against the officers; to attend the Collector's sittings, in order to compare and examine the officer's accounts; to check the Collector's daily receipts, and countersign the account thereof which the Collector forwards to the Board, and to transact other various and necessary business; to attend all fairs in his district in order to prevent the unlicensed sale of Exciseable articles requiring a license and the sale of Exciseable articles on which the duty has not been paid. This long list of avocations by no means comprises all that might be enumerated. It is, however, sufficient to show of what value time must be to a Supervisor, and how important a part of his duty lies in a due distribution of it, for a Supervisor might employ himself from morning till night without intermission on matters of minor moment, omitting those of much greater importance, and would thus, although to a common eye he had been most industriously employed, be liable to the severest censure.

Accordingly, in "taking out the character" of a Supervisor for promotion, the distribution of his time, as accounted for by himself in his diaries, is a most important subject of investigation.

The examination of his official character is most minute, and extends over a period of one year. His movements are traced in the books through every day during the year, so that it is ascertained at what time he commenced and left off duty on each day, and in what manner he was employed during the whole day. By this minute examination of his performances, and by reference to the officer's books before described, it can at once be seen whether he attended to, or disregarded the several operations carried forward during that period by the several traders in his district liable to survey, or to payment of Excise duties, how far he complied with, or disregarded the instructions given him for his guidance, and whether he employed himself industriously and judiciously, or indolently and improperly.

The performances during one quarter of a year, of all the officers under his superintendence, are carefully examined in their several books, in order to ascertain whether the Supervisor has kept them to the correct performance of their duty, agreeably to the prescribed rules, or, if they have committed faults, whether he has detected and complained of them; whether the charges on the respective traders have been correctly made, and whether the Supervisor, in surveying the several officer's books, has entered his surveys properly, and has duly computed the charges of duty from the particulars so entered.

The Supervisor's own statement of his performances, as inserted in his diary, is carefully compared with the entries made by him in the books of the respective officers, in order to ascertain whether he has accounted for any business that has not actually been done.

The claim for time, in the Supervisor's diaries, for the performance of other than surveying business, is also duly considered, for the purpose of ascertaining whether more than sufficient time has been taken, and whether the business in question has been performed at periods when the Supervisor's attendance upon the more important parts of his duty could be best dispensed with for the security of the revenue.

The result of these laborious investigations (for which two months are allowed by the Board, and a longer period is frequently found requisite) is laid before the Board, who, after a careful consideration of any faults which may have been thus brought out, and of the Supervisor's written replies, decide on his fitness or unfitness for promotion.

From the foregoing description it will be observed how entirely the Board's arrangements regarding promotions in the surveying branch of the Excise service are framed with a view to secure the promotion of the most deserving, and to prevent any partiality on the part of the Commissioners; and when it is seen how much is required from a Supervisor of Excise, and how severe an ordeal his official character must pass through to entitle him to promotion to the higher stations of Collector or Surveying-General-Examiner, it will appear that the system is devised with the sole view of insuring to the revenue, as far as possible, the employment in the highest stations of those persons in the service most fitted by their talents and experience for the trusts confided to them; although, undoubtedly, it is possible that persons who have shewn themselves competent to the discharge of the duties of the inferior rank may afterwards be found, on trial, less qualified for the higher stations than their previous character and conduct seemed to promise.

General Order.

Excise Office, London, 4th August 1831.

It having been found that notwithstanding former orders of the Board prohibiting officers of every rank in their service from applying in any other manner than by their own letter to the Board, or an individual Commissioner, for promotion, or for removal to, or to prevent the removal from, particular stations on pain of dismissal from the service, applications have frequently been made to individual Commissioners through gentlemen unconnected with the service; and that few of these cases have been brought before the Board in consequence of the disinclination of the Commissioner to subject the party to so severe a penalty as dismissal for the offence.

It is hereby ordered, that all former orders as far as they relate to this subject be revoked; and that any officer, of whatever rank he may be, who shall hereafter apply otherwise than by his own letter to the Board,

or an individual Commissioner, for promotion, or for removal to another station, or to prevent his removal from that in which he shall then be employed, be punished for a first offence by reprimand and removal; for a second offence by reduction to an inferior station; and for a third by dismissal from the service.

It is also ordered, that any such application in favour of any such officer from any other person than himself be deemed as made at his suggestion, unless he shall be able to prove to the satisfaction of the Board that he has had no knowledge of such application, directly or indirectly.

And the Board further direct that this order be read to the respective Supervisors and officers at each place of collection on the eighth round annually.

APPENDIX, No. 22.

HONOURABLE SIRS,

In compliance with your Honours' order, we beg leave to state, that the traders now under survey on which the Parliamentary Commissioners of Excise Inquiry in their Twentieth Report, pages 95 and 96, have recommended a discontinuance of the survey on brewers, pasteboard makers, tobacco and snuff manufacturers and dealers, dealers in and retailers of spirits, pyroligneous acid makers, rectifiers of pyroligneous acid, tallow melters, glass pinchers, malt roasters, crude pyroligneous acid makers, soap claimants, white lead makers, snuff mills, card makers, university printers, and iron liquor makers, and corn mills, and kilns in Ireland.

Brewers.

At the time the duties on beer ceased (10th October, 1830,) it was considered necessary that a survey should be continued on brewers, and the present slight survey of once in fourteen days, is now continued as a preventive to these traders using or employing raw grain, or other unlawful ingredients, in the brewing of their beer, or to detect them in employing such articles if such be used, and for the prevention of private distillation which may be very conveniently carried on at breweries, if not surveyed, and also for the purpose of calculating the amount of licence duty. But from the comparatively small number of detections of brewers in using raw grain or other unlawful ingredients, it is matter of doubt with us whether, on that account, the continuance of any survey should be recommended; and as regards the licence duty the quantities of malt employed before the amount of licence duty is affected thereby is generally so great, that it is seldom worthy the notice of a brewer to intentionally make a false entry of the quantity of malt brewed, or to omit entering a brewing of malt, and besides which the licence duty might be levied by other means. But as regards private distillation being carried on at unsurveyed breweries, we think that the facilities would be so great that the survey on brewers ought not to be dispensed with.

Pasteboard Makers.

With regard to pasteboard makers from duty paid paper (which we have not any doubt are the traders referred to,) we beg to say that it is now the practice to charge all such pasteboard with duty; but to allow the duty on all paper employed in its manufacture, and which has been previously produced to, and taken an account of by the officer; but as the duty on paper of every description is now the same, and that only one penny halfpenny a pound, we do not suppose that so long as the pasteboard makers are continued under the present survey and regulations, there will be any more charge upon them than the extra weight produced by the paste employed, which alone, is not of such importance as to authorize a continuance of the survey. But when it is observed that previous to Act of 56 Geo. 3, c. 103, when there was not any duty on pasteboard, it being allowed to be made from duty paid paper only; and not to be made within one quarter of a mile of any paper mill and not by any maker of paper, it was discovered that large quantities of uncharged paper were run from paper mills to pasteboard manufactories, and there made into pasteboard, without any duty being charged on the article either as paper or pasteboard. It, therefore, became necessary to make the before mentioned law, under which the pasteboard makers are now surveyed; and it is our opinion, that the present survey should be continued; otherwise it is to be feared, that a pratice similar to that we have already stated will be again resorted to, and the revenue greatly injured. We, therefore, submit the matter for consideration.

Tobacco and Snuff Manufacturers.

As regards the continuing a survey on manufacturers of tobacco and snuff and dealers therein, we beg to say that large seizures of tobacco are occasionally made from being found removing without permit, and from the numerous statements of adulterations, which have been made, it is evident that the adulterations have been great, and we have not any doubt but, that they would be practised to a much greater extent, if there were no Excise check or control on the manufacturers' or dealers' proceedings; and so long as the present high duty is on tobacco, it is our opinion that the present or similar survey should be continued; otherwise, it is much to be feared, that both increased foreign smuggling and adulterations to a great extent will be practiced.

Dealers in, and Retailers of Spirits.

The present survey on dealers in, and retailers of spirits, is for the purpose of preventing illicit, or undutied spirits being received or introduced into their stocks, and if such survey be discontinued, as recommended by the Commissioners of Excise Revenue Inquiry, and also the permitting of spirits dispensed with, the revenue will be left so exposed, that privately made British spirits may be introduced into the stocks of spirit dealers and retailers, in any quantity, without risk of detection; it is, therefore, our opinion, that so long as British spirits are chargeable with such a considerable rate of duty, that the permit system and the survey on the rectifiers, dealers in, and retailers of, such spirits should be continued for the protection of the duty.

Pyroligneous Acid Makers.

Pyroligneous acid makers are of two descriptions, one of which makes the crude acid from wood, &c. which is not chargeable with duty, the other makes, or refines the acid from pyrolignites or acetates previously made, and which is chargeable with duty; consequently the makers of such acid must be continued to be surveyed; and although no duty is charged on crude acid makers; yet, if the survey thereon be discontinued, the revenue may be endangered by the great facilities afforded the crude pyroligneous acid makers to make a refined acid without duty, we therefore, think that so long as the duty is upon vinegar, the survey should be continued.

Tallow Melters.

The survey on melters of tallow was instituted on a recommendation of the soapmakers, as a protection to the duties on soap, and which survey the soapmakers continue to consider useful; we however, are not of the same opinion; as we have not discovered or heard of an attempt made by any chandler or tallow melter to privately make soap.

Glass Pinchers.

This class of traders manufacture glass beads or glass buttons, both from old cullet, and from new duty paid glass; but are not at present allowed any drawback on the exportation of these articles; consequently as at present surveyed, there is not any danger of the revenue being injured; but if the survey be discontinued, those traders may so increase the size of their crucibles, pipes or fluxing pots, as to be able to make glass from raw materials to the injury of the revenue; we therefore think, that in order to protect the flint glass duty, the present survey should be continued.

Malt Roasters.

This class of traders is not recognized by law, and the whole intention of the survey now made upon them, is for the purpose of preventing, if possible, any raw grain from being roasted, instead of malt, and for detecting it if roasted, but, as there is not in either case any penalty on the roaster, or forfeiture of raw grain found on the roasters premises; and all that can be done is to withhold a certificate to brewers, who on receiving such malt with a certificate signed by the officer who surveyed the malt roasters premises, are allowed to use the same as a colouring for the beer, but not otherwise; and as the malt is generally roasted, or burnt in such a manner, that it is not possible to say whether the article was malt or not, we think, that neither the survey on the malt roasters, nor the regulations as regards the brewer, are in a revenue point of view worth continuing.

Soap Claimants.

Soap claimants are persons who employ and consume soap, in the manufacture of certain articles mentioned in the laws, and the survey on those persons is authorized by law, and intended that the officer should thereby ascertain, that all the soap entered by the traders in a book for the purpose of claiming an allowance of duty, is such as by the bills of parcels, which accompanied it have paid the duty. And, as several considerable frauds have been discovered by such traders claiming improper allowances, we are of opinion that so long as such allowances are made, a survey or check should be kept on the soap received by such traders; and besides which, we do not think, that if the survey were discontinued on such traders, an officer could be dropt on account thereof.

White Lead Makers.

Makers of white lead are not as such, subject to any Excise survey: but, as they generally make the acid or vinegar they use in the manufacture of their white lead, an Excise survey is frequently kept upon them, although no duty is chargeable on the article; and as the vinegar made, or produced, is seldom of such quality as to be used for culinary purposes, we do not think, that the revenue would be injured by the survey being discontinued.

Snuff Mills.

The grinding of snuff being one process of the manufacture of that article, the survey on the mill must be continued so long as tobacco is permitted and surveyed at the manufacturers and dealers.

Card Makers.

We presume, that the survey on this description of traders, is already discontinued, according to the provisions in the 9th Section of the Act of 6 and 7, Wm. 4. c. 52.

University Printers.

It does not appear that university printers were surveyed by the Excise previous to the act of 54 Geo. 3. c. 153. but the allowance of duty was made on an account made out by the chief manager of the printing press, shewing the kinds and quantities of the paper so used, and how much the duties amounted to, and sworn to, by him, before the Vice-Chancellor, which oath being certified by the Vice-Chancellor, and produced to the Lord Treasurer; or Commissioners of the Treasury, they issued their warrant for the payment of the duty But it being discovered that the allowance of duty was by some university printers, improperly obtained, the above mentioned law was passed, to prevent the imposition; and the allowance of duty has since been made on such paper only as had been produced under a notice to the Excise officers, and taken an account of by them previous to the paper being printed, and as we have not heard of any complaints against the interference of the Excise in this case, there not being any survey, and the services of not one officer could be given up, in the event of the Excise survey being discontinued, it is submitted whether it should not be continued.

Iron Liquor Makers.

Iron liquor is generally made by dissolving old iron in crude pyroligneous acid, not subject to duty, which is seldom, if ever, made upon the same premises; consequently we do not consider the survey on makers of iron liquor of much, if any service to the revenue.

Corn Mills, and Kilns in Ireland.

It having been discovered that privately made malt was dried at kilns, and ground at mills, in different parts of Ireland; it was considered requisite in order to prevent such practices to make a law requiring the owner of any mill or kiln to make entry thereof, in order that the officers might have access thereto, when they thought proper, and the act of 1 and 2. Wm. 4. c. 55., was accordingly passed on the 20th Oct. 1831, and has continued to be acted upon ever since, and we understand has been found beneficial; we, therefore, think that the entry and survey on mills and kilns in Ireland, should not at present be dispensed with.

We beg to add, that if from what is before stated, it should be considered proper to recommend a discontinuance of the survey on any of the traders before mentioned, it may not be advisable to so discontinue the survey without in any manner changing the law; so that in case of suspicion, the officers will continue to be authorized to enter and inspect any of the trader's premises, the same as they now are, without being put to the trouble, inconvenience, and difficulty of procuring a search warrant, which must be the case if the laws be repealed.

WM. HETHERINGTON,
THOMAS BETT,
WILLIAM BAKER,
DANIEL LOGIE,
} Surveying-General-Examiners.

December 29, 1836.

We beg to observe that, since the insertion of the traders in the scheme on p. 96, in the Twentieth Report of the Commissioners of Excise Inquiry, the survey on the following traders has been discontinued:—

Paper Stainers, Card Makers,	Dealers in { Wine, Tea, Vinegar,	Retailers of { Wine, Sweets, Dealers in Beer,	All Retailers of { Beer, Cyder.

APPENDIX, No. 23.

SIR, Stamp Office, 16th June, 1825.

I beg leave to inform you, that your Deputation, as Distributor of Excise Stamps, is now prepared, and request you will have the goodness to remit the Sum of Seventy-five Pounds, being the amount of the Stamps necessary to be impressed thereon.

I am, Sir,
Your most obedient Servant,
WILLIAM KAPPEN.

To Robert Willimott, Esq.

SIR, Stamp Office, London, 1st March, 1828

The Board having received an order of the Committee on Finance, calling for a "Return of the number of persons introduced "for the first time into the Stamp Revenue Department in each year since 1822, stating the title of the office, the name and "age of the person admitted, and the Salary he now receives." I am directed to desire that you will, by return of post, furnish me with such information (as far as relates to yourself) as will enable me to make out the amount.

I am, Sir,
Your obedient Servant,
CHARLES PRESSLY.

To Robert Willimott, Esq.

APPENDIX, No. 24.

EXCISE—SCOTLAND.

A COMPARATIVE ACCOUNT of the Charges of Collection of the Excise Revenue in Scotland, under the several Heads, in the Years 1797 and 1835.

	Years		Increase	Decrease
	1797	1835		
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Salaries to Officers on the Establishment	27,253 10 5½	94,946 6 8	67,692 16 2½	
Salaries to Dropt Officers	.....	190 7 9	190 7 9	
Salaries to Incidental Officers	17,719 12 2¼	8,778 19 10	.....	5,857 8 2
Salaries and Allowances temporary		3,083 4 2¼		
Day Pay to Watchmen, Tidesmen, &c.	17 12 6½	....	.....	17 12 6½
Allowances for Special Services and Travelling Charges	809 9 5¼	3,034 16 6	2,225 7 0¾	
Sitting Expenses	.....	771 2 4	771 2 4	
Buildings and Repairs of Buildings	148 7 11	49 17 10½	.....	98 10 0½
Coals and Candles	295 6 6¾	146 6 4¾	.....	149 0 2
Other Bills	722 8 2½	357 2 8	.....	365 5 6½
Rent of Offices, Rates, Taxes and Tithes	416 10 0	1,242 5 0¼	825 15 0¼	
Law Charges	148 4 4	510 4 9½	362 0 5½	
Stationery	1,975 16 6¾	38 2 6	....	1,937 14 0¾
Postage	1,082 2 1½	1,942 1 8½	859 19 7	
Carriage, Ferriage, &c.	361 19 11½	1,991 9 9	1,629 9 9½	
Superannuation or Retiring Allowances	403 9 9½	*13,781 10 3	13,378 0 5½	
Compensation Allowances per Act 3 Geo. 4, c. 113	.....	6,100 15 11	6,100 15 11	
Incidents, being Allowances to Worn out Inferior Officers	.....	169 5 0	169 5 0	
Gratuities and Compensations	.....	285 0 0	285 0 0	
Incident Charges on passing the Accounts of the Receiver General	397 2 6	.....	.....	397 2 6
Pensions to Officers and Seamen of Cruizers	.....	322 1 4	322 1 4	
Pensions to Widows and Children	3 15 0	405 0 6	401 5 6	
Annuities to Widows and Children of Contributors to the late Scotch Incorporation, per Act 5 and 6 Wm. 4, c. 72	.....	4,057 10 0	4,057 10 0	
Allowance to Crown Prisoners	.....	237 6 3½	237 6 3½	
Housekeeper's Expenses	194 2 4½	81 8 11	.....	112 13 5½
Fees paid to Officers of the Exchequer and Pipe	41 2 0	252 12 0	211 10 0	
Removal of Country Officers	26 9 8	1,014 13 11	988 4 3	
Expenses incurred on unproductive Seizures, &c.	1,222 3 8	1,480 4 5½	258 0 9½	
Stamps for the use of the Revenue	33 13 7	5 1 4½	.....	28 12 2½
Medical Aid	.....	19 12 9	19 12 9	
Miscellaneous Payments	415 2 11	10 10 0	.....	404 12 11
TOTALS	£53,688 1 9½	£145,305 0 8¼	£100,985 10 6	£9,368 11 7¼

* Amount of Superannuation Allowances less by abatement from Salaries; the Gross Amount paid was £14,114 17 9.

Excise Office, London,
5th January, 1837.

G. A. COTTRELL,
First General Accountant.

APPENDIX, No. 25.

EXCISE.—IRELAND.

A COMPARATIVE ACCOUNT of the Charges of Collection of the Excise Revenue in Ireland, under the several Heads in the Years 1818 and 1835.

	Years						Increase			Decrease		
	1818			1835								
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Salaries to Officers on the Establishment	125,271	2	3	74,685	18	4	.....			50,585	3	11
Salaries to Dropt Officers	.....			96	7	5¼	96	7	5¼			
Salaries to Incidental Officers Salaries and Allowances temporary	14,418	17	0½	4,480 4,263	6 7	8¾ 9½	.....			5,675	2	6¼
Allowances for Special Services and Travelling Charges	14,033	5	4	958	7	11½	.....			13,074	17	4½
Sitting Expenses	.....			1,198	9	7	1,198	9	7			
Buildings and Repairs of Buildings	7,270	1	8½	87	0	7½	.....			7,183	1	1
Coals and Candles	540	1	7	432	10	4¾	.....			107	11	2¼
Other Bills	2,297	9	3¼	194	15	6	.....			2,102	13	9¼
Rent of Excise Offices, Warehouses, &c. Rates and Taxes	9,876	15	9¾	5,205	14	10¾	.....			4,671	0	11
Law Charges	16,762	11	0¾	5,706	2	1¾	.....			11,056	8	11
Stationery	14,190	8	7¼	63	9	0½	.....			14,126	19	6¾
Postage	11,052	17	9½	2,717	4	9½	.....			8,335	13	0
Carriage of Parcels	2,358	11	1¾	817	7	3½	.....			1,541	3	10¼
Superannuation Allowances	10,721	3	3½	16,097	17	9*	5,376	14	5½			
Allowances for Offices abolished	.....			16,599	18	2¼	16,599	18	2¼			
Compensation for loss of Fees, per Act 48, Geo. 3rd, cap. 56	1,468	19	7½	.....			.....			1,468	19	7½
Gratuities and Compensations	3,827	8	5½	.....			.....			3,827	8	5½
Expenses for passing Accounts with the Auditor General	85	3	0½	.....			.....			85	3	0½
Pensions to Widows and Children	1,048	12	9¼	1,048	3	3¾	.....			0	9	5½
Charity Pensions	.....			1,563	18	6¼	1,563	18	6¼			
Sheriffs' Poundage	.....			191	17	4	191	17	4			
Allowances to Prisoners	.....			29	16	1½	29	16	1½			
Housekeeper's Expenses	1,027	1	3¾	215	14	9¼	.....			811	6	6½
Removal of Country Officers	.....			520	6	1	520	6	1			
Expenses attending the Revenue Police Expenses for suppressing Illicit Distillation	36,846	2	1¾	39,191 4,270	4 18	3¾ 7	6,616	0	9			
Expenses for Building and Repairing Boats, Victualling, &c.	297	2	0	.....			.....			297	2	0
Expenses incurred in unproductive Seizures, &c.	.....			2,318	18	10¾	2,318	18	10¾			
Stamps for the use of Revenue	52	12	5½	57	15	6	5	3	0½			
Medical Aid	715	0	7	35	8	10	.....			679	11	9
Miscellaneous Payments	706	4	8½	.....			.....			706	4	8½
TOTALS	£274,867	12	0	£163,049	0	8¾	£34,517	10	5	£126,336	1	8¼

* Amount of Superannuation Allowances less by abatement from Salaries: the Gross Amount paid was..£16,466 1 9½

Note.—The above Compare has been made with the Year 1818, the Customs and Excise having been united in Ireland until the Year 1807, and the Year 1818 being the earliest period for which an Account in this detailed form can now be furnished.

Excise Office, London,
5th January, 1837.

G. A. COTTRELL,
First General Accountant.

APPENDIX, No. 26.

AN ACCOUNT showing the Numbers of the Establishment, the Gross Receipt, the Charges of Collection, and the Rate per Cent for which the Excise Revenue was collected in Scotland and Ireland, in each of the under-mentioned Years.

		Numbers of the Establishment	Gross Receipt £	s.	d.	Charges of Collection £	s.	d.	Rate per Cent for which the Gross Receipt was collected £	s.	d.
Scotland	Year 1797	926	837,556	18	10	75,612	7	5	9	0	6½
	—— 1822	1,160	2,380,160	1	11	169,762	15	4	7	2	7¾
	—— 1835	891	2,456,705	4	2	150,530	14	11	6	2	6
Ireland	Year 1818	1,071	2,095,946	15	5	274,867	12	0	13	2	3¼
	—— 1822	1,033	1,810,398	11	4	239,461	17	8	13	4	6¼
	—— 1835	699	1,911,464	8	3	183,049	0	8	9	11	6

Excise Office, London,
11th January, 1837.

W. T. Thornton,
Clerk of the Securities.

G. A. Cottrell,
First General Accountant.

APPENDIX, No. 27.

EXCISE.—UNITED KINGDOM.

A RETURN of the Reductions effected in the Surveying Department in each year since 1816, exclusive of those Reductions in consequence of the consolidation of the Excise for the Three Kingdoms in 1823, of the Repeal of Duties, or the transfer of Duties to the Customs:—

Years	Number of Officers.	Amount of Salaries. £.	s.	d.
1817	21	2,092	15	0
1818	8	770	0	0
1819	8	800	0	0
1820	8	752	0	0
1821	136	14,664	10	0
1822	16	1,540	0	0
1823	56	7,752	13	10
1824	75	6,787	0	0
1825	44	3,264	12	4
1826	46	3,215	0	0
1827	38	3,063	16	11
1828	14	1,560	7	8
1829	21	2,260	0	0
1830	15	1,455	0	0
1831	31	2,830	0	0
1832	16	1,570	0	0
1833	21	1,960	0	0
1834	43	3,870	0	0
1835	19	1,705	0	0
1836	25	2,335	0	0
Total	661	64,247	15	9

NOTE.—The first six years have reference to England only, there being no documents at the Chief Office by which the reductions effected, in Scotland and Ireland, can be ascertained for those years.

Excise Office, London,
27th January, 1837.

W. T. Thornton,
Clerk of the Securities.